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COMMERCIAL PHRASEOLOGY

BORISSOW

600094038U

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COMMERCIAL PHRASEOLOGY:

IN

English and French

AND

French and English,

CONTAINING

MOST OF THE ORDINARY EXPRESSIONS IN BOTH LANGUAGES MADE USE OF IN

COMMERCIAL CORRESPONDENCE;

ALSO,

FORMS OF CHEQUES, RECEIPTS, PROMISSORY NOTES, BILLS OF EXCHANGE, INVOICES, AND ACCOUNT SALES.

LIST OF COLOURS.

THE OPENING AND CONCLUDING PARTS OF LETTERS.

MONEYS, WEIGHTS AND MEASURES.

BY

C. I. BORISSOW.

LONDON:

WILLIAM ALLAN, STATIONERS' HALL COURT.

BRADFORD: JOHN DALE AND CO., BRIDGE STREET.

MDCCCLX.

303. c. 22.

BODLEIANA · BIBLIOTHECA ·

PREFACE.

During my long professional career as a teacher of modern languages, I have ever found it a difficult task to impart to my pupils, even in an advanced state of knowledge, an easy and expeditious acquirement of Commercial Correspondence. This difficulty has chiefly arisen from the want of suitable auxiliary books in which to find readily the proper terms used in commercial phraseology, and I find upon enquiry that no such books have been published in this country. I grant that in very good dictionaries, many, perhaps most of the commercial technicalities may be found, but these are so numerous, that the enquiring individual is often tired and soon gets discouraged in searching into a long list of technical expressions appropriated to some words, and when finally he has fixed upon one, it is often the reverse of the right one, consequently unintelligible, and frequently leads to grievous mistakes. In order in some measure to remedy this difficulty, as far as regards the English and French Correspondence, and *vice-versa*, I have not hesitated to bring this little publication before the public, and especially before those whom it may more immediately concern. Although its value may be limited, it will still possess some merit, in the simplicity of its arrangement and as containing *only* such words and expressions as have a direct bearing on mercantile transactions, which can be readily referred to, and which, from my long experience in Commercial Correspondence, I best knew how to introduce.

At this eventful epoch, when the commercial Treaty between this country and France will open a fresh and vast field of commercial enterprise, their mutual correspondence will, no doubt, be greatly multiplied, and I shall feel very happy indeed, if I am successful in contributing to give a greater facility to an object so desirable as that of writing French and English letters with dispatch.

Should this little work be favourably received, it is my intention to continue my labour in several other languages, the next in view being a Commercial Phraseology of *English and Italian* and *Italian and English.*

C. I. B.

BRADFORD,
May, 1860.

Commercial Phraseology.

FIRST PART.

English and French.

ERRATA.

Page 29, Fifth line, second column, *for* "accuceillir" *read* "accueillir."

Page 96, Twenty-ninth line, *for* "Inventaire,—to intervene, to interpose," *read* "Inventaire,—inventory."

above one's strength ... au dessus de ses forces.
above-mentioned..... susdit.
to be above one's business ..... être au dessus de ses affaires.
About ..... à peu près, environ.
Absence, total..... absence totale, *f.*
Accept ..... accepter; accueillir.
Acceptance ..... acceptation, *f.* accueil, *m.*
refusal of acceptance... refus d'acceptation.
of which please to procure acceptance..... dont veuillez procurer l'acceptation.
Acceptor..... accepteur, *m.*

At this eventful epoch, when the commercial Treaty between this country and France will open a fresh and vast field of commercial enterprise, their mutual correspondence will, no doubt, be greatly multiplied, and I shall feel very happy indeed, if I am successful in contributing to give a greater facility to an object so desirable as that of writing French and English letters with dispatch.

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BRADFORD,
May, 1860.

Commercial Phraseology.

FIRST PART.

English and French.

A.

Abandon	abandonner, renoncer à.
to abandon one's property to creditors	faire abandon des biens aux créanciers.
Abatement	déduction, défalcation, *f.*
Above	au dessus, en sus de.
above one's strength	au dessus de ses forces.
above-mentioned	susdit.
to be above one's business	être au dessus de ses affaires.
About	à peu près, environ.
Absence, total	absence totale, *f.*
Accept	accepter; accueillir.
Acceptance	acceptation, *f.* accueil, *m.*
refusal of acceptance	refus d'acceptation.
of which please to procure acceptance	dont veuillez procurer l'acceptation.
Acceptor	accepteur, *m.*

Accommodation	facilités, convénience, *f.*
accommodation bills ...	effets de complaisance.
Accomplish	accomplir, remplir.
Accord, to grant.....	accorder.
According to	selon, conformément.
Accordingly	en conformité.
Account	compte, *m.*
account current	compte courant.
private account	compte privé.
pro-forma account	compte simulé.
open account	compte ouvert.
on half-account	à demi compte.
on joint account.....	de compte à demi.
to balance an account...	arrêter, solder un compte.
to keep an account.....	tenir compte de.
account sales	compte de vente.
account of insurance ...	compte d'assurance.
Acknowledge	reconnâitre.
to acknowledge receipt of.....	accuser reception de.
Acknowledgment	reconnaissance, *f.*
Acquainted, to be well acquainted with, to know thoroughly.....	être au courant de. être au fait.
Acquit, to	acquitter.
Acquittance, receipt	décharge, quittance, *f.* récit, *m.*
double acquittance.....	quittance double.
in full acquittance.....	pour acquit.
Act, to	agir.
Act	acte, *m.*
act of intervention.....	acte d'intervention.
Action (law suit).....	action, *f.* procès, *m.*

Active debts	dettes actives.
Addition.....	addition, augmentation, *f.*
Address, to.....	adresser.
to address one's self ...	s'adresser.
to address a ship to ...	adresser, diriger un navire à
Address	adresse, *f.*
address in case of need	adresse au besoin.
Adhere	adhérer à ; obtemporer à.
Adjourn	ajourner.
Adjournment	ajournement, *m.*
Adjust.....	ajuster, passer un arrangement.
Advance	avance, *f.*
in advance	en avance.
Advances of money	débours, *m.*
Advantage	avantage, *m.*
to have the advantage...	avoir l'avantage.
to take an advantage of, to take an opportunity of	profiter d'une occasion.
to draw an advantage...	tirer un bon profit.
Admit.....	admettre.
Admittance.....	admission, *f.*
Advice.....	avis, *m.* information, *f.*
with advice.....	sous avis.
without advice	sans avis.
market advice.....	avis du marché.
Advise	aviser, donner avis, informer.
Affair, business	affaire, *f.*
maritime affair	affaire maritime.
Affidavit	attestation sous serment, *f.*

Affirm	affirmer.
Agency	agence, *f.*
Agent	agent, commissionaire, *m.*
Agio, premium	agio, *m.*
Agree	s'accorder, être d'accord, convenir.
Agreeable, is agreeable to you	vous est agréeable.
Agreement	accord, *m.*
by common agreement	d'un accord commun.
to be of a common agreement	être d'un accord commun.
Aim, purpose	but, *m.*
the aim of the present is	le but de la présente est.
Ameliorate	améliorer.
Amicably	à l'amiable.
Amiss, to take it amiss	prendre en mauvaise part.
Amount	montant, produit, *m.* somme, *f.*
to amount to	se monter à, s'élever à.
to the amount of	jusqu' à la concurrence de, au montant de.
Anchor, to	mouiller.
Anchor	ancre, *f.*
Anchorage dues	droits d'ancrage, *m.*
Animate, to animate our correspondence	activer nos relations.
Announce	annoncer, faire part.
Annul, to make void	annuler, révoquer.
Answer	repondre.
in answer to your favor	en reponse à votre estimée.
Anticipate	anticiper, prévenir.
Antedate	antidater.

Apply, to apply one's self to	s'appliquer à, se dédier à.
Arrange, to settle	arranger, régler.
Arrangement	arrangement, règlement, *m*
Arrival	arrivage, *m.* arrivée, *f.*
Arrive	arriver.
to arrive at one's purpose	atteindre son but.
Assets.....	les biens d'un banqueroute, dettes actives.
Assignee.....	curateur, administrateur, avoué, *m.*
Assignment	cession de biens, *f.*
Associate	associer.
Assortment.....	assortiment, *m.*
Assurance *(see insurance)*	assurance, *f.*
Assure	assurer.
Attachment, esteem	attachement, *m.* estime, *f.*
Attend.....	faire attention à, vaquer à.
to attend to the interest of	veiller aux intérêts de.
to attend to business...	vaquer aux affaires.
Auction	auction, *f.* encan, *m.* vente publique, *f.*
Augmentation, increase...	augmentation, *f.*
Auspices.....	auspices, *m.* protection, *f.*
Authorise	autoriser, accréditer.
Average *(sea term)*.....	avarie, *f.*
free from average	franc d'avarie.
Average (medium) price...	moyen, *m.* prix moyen.

B.

Back, on the back of ...	au dos de, d'autre part.

Bail, surety	caution, *f.*
Balance	solde, *f.*
balance of an account	solde de compte.
balance sheet	bilan, *m.*
the exact balance of an account (in remittances)	l'appoint, *m.*
Balance, to balance an account	solder, arrêter un compte.
in balancing our account	à l'arrêté de notre compte, à la clôture de notre compte
Bale	balle, *f.* ballot, *m.*
Ballast	lest, *m.*
Banque	banque, *f.*
Banker	banquier, *m.*
Banking business	affaires de banque, *f.*
Bankrupt	banqueroutier, failli, *m.*
Bankruptcy	banqueroute, faillite, *f.*
to become a bankrupt	faire banqueroute, faire faillite.
Bargain	marché, *m.*
cheap bargain	bon marché, à bon compte.
Bargain, to haggle	marchander,
Basin	bassin, *m.*
Bearer	porteur, teneur, présenteur, *m.*
Become, to be expedient	convenir.
Begin	commencer, donner suite à.
Beginning with the first instant	à partir du premier courant.
Believe	croire, ajouter foi.
Below, at foot	au pied, ci bas.
Benefit	bénéfice, profit, *m.*

Best, to do one's best ...	faire de son mieux, faire son possible.
Between ourselves.....	entre nous.
Beyond, to go beyond the limits	dépasser les limites.
Bill, note	note, *f.* memoire, *m.*
bill of exchange.....	lettre de change, *f.*
bill of lading	connaissement, *m.*
accommodation bills...	effets de complaisance.
bill on Paris	effets, papier sur Paris.
bill at short date	effets, papier à courte échéance.
bill at long date	effets, papier à longue échéance.
bill payable at the fair	lettre de change payable en foire.
returned bill	lettre de retour.
to accept a bill	accepter une traite.
to honor a bill	honorer une traite, faire bon accueil à une traite. faire honneur à une traite
Boast, to.....	se vanter, se louer de.
Boat, steam boat	bateau à vapeur.
Bond, to.....	mettre en entrepôt.
Bonding warehouse	magasin d'entrepôt.
Bookkeeper	teneur de livres.
Bookkeeping.....	l'art de tenir les livres, la tenue de livres.
bookkeeping by single entry	la tenue de livres en partie simple.
bookkeeping by double entry	la tenue de livres en partie double.
Broker	courtier, *m.*
bill broker	courtier de change.

ship broker	courtier de navire.
stock broker	courtier de fonds publics.
Brokerage	courtage, *m.*
Brutto	brut, *m.*
Bundle	paquet, *m.*
Business, trade	affaires, *f.*
commercial business	affaires de commerce.
banking business	affaires de banque.
business is dull	les affaires languissent.
Buy	acheter.
Buyer of bills	preneur de lettres de change.

C.

Calculate	calculer, faire un calcul, compter.
Calculation	calcul, *m.*
Call, to call at a port (of a ship)	toucher à un port.
Call (of funds)	appel de fonds.
to make a call	faire un appel.
Cancel	annuler, biffer.
Capital	capital, *m.*
fictitious capital	capital fictif.
trading capital	capital commercial.
stock	fonds socials.
Capitalist	capitaliste, *m.*
Care	soin, *m.* attention, *f.*
to take care	apporter soin, avoir soin, mettre tout soin.
Cargo	cargaison, *f.*
floating cargo	cargaison à livrer.
to discharge a cargo	décharger une cargaison.

Carrier ..... voiturier, charretier, *m.*
Carriage (of goods)..... transport, *m.*
quick land carriage..... roulage accéléré.
Case ..... caisse, *f.*
to pack in cases..... encaisser.
Cash, ready cash ..... argent comptant, espèces, *f.*
in cash ..... au comptant, *m.* en comptant.
to get cash..... encaisser, soigner l'encaissement.
to sell for cash ..... vendre comptant.
cash book ..... livre de caisse, *m.*
Cashier ..... caissier, *m.*
Cask ..... tonneau, baril, *m.*
Cause, to, to bring along ..... causer, occasioner, entrainer.
Caution ..... caution, précaution, circonspection, *f.*
Cent, per cent. ..... pour cent. (%)
Cereals ..... céréales, *f.*
Certificate ..... certificat, *m.*
certificate of an umpire certificat d'expertise.
Chance, a lucky chance... hasard, *m.* un heureux hasard.
the chances are ..... la probabilité est.
chance lot ..... lot de hasard, *m.*
Change, to exchange ... changer.
to exchange for ..... changer contre.
Charge ..... charge, *f.* frais, *m.* dépense, *f.*
to the charge of..... à la charge de.
customary charge ..... frais ordinaires.
extra charge ..... frais en sus.

free from charges	exempt de frais, sans frais.
to overcharge.....	surfaire, compter trop.
Charge, to	charger, débiter.
to charge on board a ship	charger au bord d'un navire.
to charge one's self with / to take upon one's self	se charger de.
to charge forward one's expenses	sous suite de vos frais, faire suivre les frais (en remboursement.
Charter party	chartepartie, *f.*
Charter, to	fréter, affréter.
Chattels	biens mobiliés.
Cheap	à bon marché.
Check, to, (to prevent) ...	arrêter.
to check (accounts) ...	examiner, comparer.
Checked (goods).....	à carreaux.
Cheque	assignation, *f.* mandat, *m.*
Chicane, to, to wrangle	chicaner.
Chicaner.....	chicaneur, *m.*
Chicanery	chicanerie, *f.*
Chief, principal	chef, principal, *m.*
Choice	choix, *m.*
choice goods	marchandises du meilleur choix, fleur de marchandise.
Choose	choisir, faire choix de.
Circulate	circuler, rouler.
Circular (letter)	lettre circulaire, *f.*
Circumspect	circonspect.
Claim	demande, *f.* titre, *m.*
this is the claim.....	voilà les titres.
to make a good claim	établir un droit.

Claimant..... reclamateur, *m.*

Clerk ..... commis, *m.*
confidential clerk ..... commis de confiance.
principal clerk ..... commis chef.

Close (of accounts)..... clore, solder.

Cloth ..... toile, *f.* drap, *m.*
linen cloth ..... toile, *f.*
woollen cloth ..... drap, *m.*
bleached cloth ..... toile blanchie.
napped cloth ..... drap à poil.
twilled cloth ..... drap croisé.
unbleached cloth ..... toile écrue.
water-proof cloth ..... drap imperméable.
oil cloth ..... toile cirée.

Coal ..... charbon de terre, *m.* houille, *f.*

Coast ..... côte, *f.*

Coasting..... cabotage, *m.*

Cocket (of the custom house)..... acquit de sortie, *m.*

Colli, parcel, bale ..... colis, paquet, *m.* balle, *f.*

Colour (*see the separate list of colours*) ..... couleur, *f.*

Commission, order ..... commission, *f.* ordre, *m.*
to give a commission... passer une commission, remettre une commission.
to charge a commission compter une provision. faire payer une provision.
commission agent ..... commissionaire, *m.*
commission business... affaires de commission. commerce de commission.
general commission ... commission en général.
commission merchant... négociant commissionaire.

Commodity..... marchandise, denrée, *f.*
staple commodity ..... denrée principale.

Communicate..... communiquer, informer, faire savoir.

Company (Co.) ..... compagnie, *f.*
joint stock company ... compagnie par actions.

Compare..... comparer.
to compare (the posting of books) ..... collationner.

Compensation ..... compensation, *f.* dédommagement, *m.*

Competent..... compétent, propre à, capable à.

Compete, with ..... être en concurrence (avec) concourir (avec).

Competition ..... concurrence, *f.*

Compound, to, to compound with one's creditors..... s'atermoyer avec ses créanciers. se composer avec ses créanciers.

Conception, idea ..... conception, idée, *f.*

Concern ..... entreprise de commerce, *f.* affaire, *f.*
losing concern ..... affaire à perte, *f.*

Concern, to ..... intéresser, regarder, concerner.
to be concerned in..... être intéressé dans.
this does not concern me celà ne me regarde pas.

Conclude ..... conclure, déterminer.
to conclude a bargain conclure un marché.

Condition ..... condition, *f.* état, *m.*
in bad condition..... mal conditionné.
in good condition ..... bien conditionné.

Conference	pour-parler, conférence, *f.*
Confidence	confiance, *f.*
Confidently	avec confiance.
Confirm	confirmer, assurer.
Conform	se conformer à.
Conformably	en conformité, conformément à.
Conformity	conformité, *f.*
to note in conformity	passer écriture conforme. passer en conformité.
Connection; new connection	liaisons, de nouvelles liaisons.
to enter into connection	entamer des liaisons. entrer en correspondence.
Consequence; in consequence of	en conséquence de. par suite de.
Consequently	par conséquent.
Consideration, (recompense)	compensation, *f.*
on payment of a consideration	moyennant compensation.
Consign	consigner, envoyer en consignation.
Consignee	consignataire, *m.*
Consigner	consignateur, *m.*
Consignment	consignation, *f.*
to make a consignment	faire une consignation. adresser quelque chose en consignation.
to receive a consignment	recevoir quelque chose en consignation.
Consolidated funds	fonds consolidés, *m.*
Constituent	commettant, correspondant, *m.*

Constraint	contrainte, gêne, *f.*
Consumer	consommateur, *m.*
Consumption	consomption, consommation, *f.*
Contain	contenir.
Contented, satisfied	content, satisfait.
Contents.....	contenu, *m.*
Contraband	contrebande, *f.*
Contract	contrat, *m.*
Contract, to	contracter
Convenience; at your convenience	à votre convenience, *f.*
Convert; to convert into money	convertir en espèces.
Convey	faire parvenir.
Convoke, to call the creditors together	convoquer les créanciers.
Convoy	convoi, *m.*
Copy, to	copier
to write out a clean copy	mettre au net; copier au net.
Corn	blé, grain, *m.*
Correct; to find correct...	reconnaitre exact
Correctness	exactitude, *f.*
mercantile correctness	exactitude en affaires.
Correspondent	correspondant, *m.*
Cost.....	coût; prix, *m.*
at cost price	au prix coutant.
Cost, to	coûter.
Count	compter
Countermand.....	contremander; révoquer.

Countersign	contresigner.
Cover; to cover a bill ...	couvrir une traite.
under cover.....	sous couvert; sous pli.
Covering.....	couverture *f.*
Course of business.....	cours d' affaires
of exchange	cours de change
in the course of the month	dans le courant du mois.
in due course.....	en son temps.
Credit	crédit, *m.*
blank credit	crédit à découvert.
long credit	crédit à long terme.
short credit.....	crédit à court terme.
letter of credit	lettre de crédit.
upon credit.....	à crédit.
to be in good credit ...	avoir bon crédit
to enter to one's credit	porter au crédit de quelqu' un
to give credit	créditer; donner crédit
to place to the credit of	porter au crédit de.
to uphold one's credit	maintenir son crédit.
your credit (what is due to you)	votre avoir, *m.*
a liberal credit	un crédit assez étendu.
Credit, to	créditer.
to stand credited	être crédité.
Creditor	créancier, *m.*
to prove oneself a creditor	se faire admettre un créancier.
meeting of creditors ...	assemblée de créanciers.
to call one's creditors together	convoquer ses créanciers.
to compound with one's creditors.....	transiger avec ses créanciers. composer avec ses créanciers.

Crisis ..... crise, *f.*
Crew, of a ship ..... équipage, *m.*
the list of the crew..... rôle d'équipage, *m.*
Currency ..... circulation monétaire, *f.*
to give currency to ... donner cours à.
Current money ..... argent courant.
Customer ..... chaland, commettant, *m.*
chance customer ..... chaland d'occasion.
Customhouse..... douane, *f.*
customhouse dues ..... droits de douane.
customhouse agent ... commissionaire de la douane, *m.*
Cwt. (hundred-weight) ... quintal, *m.*

D.

Damage ..... Dommage, *m.* avarie, *f.*
to do damage..... causer une avarie, une perte
Damage, to..... endommager, avarier.
Date ..... date, *f.*
at a long date..... à longue échéance.
at a short date ..... à courte échéance.
at eight days date ..... à huit jours de date.
at fourteen days date ... à quinze jours de date.
at two months after date à deux mois de date.
at sight ..... à vue.
under date of ..... en date de.
Dated ..... daté.
Day..... jour, *m.*
to-day ..... aujourd'hui.
from this day ..... dès aujourd'hui.
at the exchange of this day ..... au change d'aujourd'hui.
days of grace ..... jours de grâce.

Dear ..... cher.
Dearness..... cherté, *f.*
Debit .... débit, *m.*
to appear to any one's debit ..... figurer au débit de quelqu' un.
to place to any one's debit ..... porter au débit de quelqu' un.
to my debit..... à mon débit.
to your debit ..... à votre débit.
Debit, to (with) ..... débiter (de).
to debit our account ... débiter notre compte.
Debt ..... dette, *f.*
active debt ..... dette active, dette à recevoir.
passive debt ..... dette passive, dette à payer.
funded debt ..... dette fondée.
to discharge a debt..... acquitter une dette.
Debts of long standing ... dettes d'une longue durée.
outstanding debts ..... arrérages, *m.*
Debtor ..... débiteur, *m.*
Decease (death) ..... décès, *m.* (mort, *f.*)
Decide ..... décider.
Decline (fall) ..... baisse, *f.*
on the decline ..... en baisse.
Decline, to ..... baisser, fléchir.
Dedicate; to dedicate one's self ... . se dédier.
Deduct ..... déduire, rabattre.
Deduction ..... déduction, *f.* rabat, rabais, *m*
with a reduction ..... sous déduction.
all deductions made ... tous frais déduits. toutes déductions faites.
Deed of partnership ..... acte, contrat de société, *m.*
Defalcation..... défalcation, *f.* rabais, *m.*

Deficit..... déficit, *m.*
Defraud ..... frauder.
Defrauder ..... fraudeur, *m.*
Delay ..... delai, retard, *m.*
Delay, to..... différer, retarder, remettre.
without delay of payment sans retarder le payment.
Del credere..... ducroir, *m.*
Deliver ..... livrer.
to be delivered at ..... livrable à, pour être livré à.
Delivery ..... livraison, *f.*
to buy on delivery..... acheter sur livraison.
to sell on delivery ..... vendre sur livraison.
to effect the delivery ... faire la livraison.
Demand ..... demande, *f.*
in demand, (sought for) recherché.
in full of all demands pour solde de tout compte.
in little demand..... peu demandé.
upon demand ..... à présentation.
there is no demand ... est peu demandé.
Depart (to set out) ..... partir.
to depart from ..... départir de.
Depend ..... dépendre de.
to depend upon ..... se fier à.
Deposit ..... versement, depôt, *m.*
Deposit, to..... deposer.
Desire, to ..... désirer.
to feel a great desire ... s'empresser.
Destination; to its destination..... à sa déstination, *f.*
Destined for, bound for... en déstination pour.
Detach ..... détacher.
Detail (retail)..... détail, *m.*
business in detail ..... commerce en détail.

Details (particulars)	détails.
Devote; to devote one's self.....	se dévouer, se livrer à.
Difference (in account) ...	appoint, différend, *m.*
to pay the difference ...	faire l'appoint.
Direct, to (a letter).....	adresser.
to direct a business ...	diriger une affaire.
Disburse.....	débourser.
Disbursement.....	déboursement, *m.*
to charge forward one's disbursements	faire suivre en remboursement.
Discharge; to discharge a vessel	décharger un navire.
to discharge (a debt) ...	acquitter.
Discount.....	escompte, *m.*
rate of discount	taux d'escompte, *m.*
with a discount	sous escompte.
Discount, to	éscompter.
Discounter	éscompteur, *m.*
Discourage	décourager.
Discouragement.....	découragement. *m.*
Dishonour, to (a bill).....	ne pas faire honneur à (un effet).
Dishonour	refus de payement, *m.*
to return dishonoured	retourner protesté. revenir protesté.
Dispatch, to	envoyer, expédier, faire partir.
Dispatch, promptitude ...	promptitude, *f.*
Dispose; to dispose of ...	disposer de.
Disposal.....	disposition, *f.*
at the disposal of	à la disposition de.
to be disposed of	disponible.
Dissolution (of partnership)	dissolution, *f.* (de société)

Dissolve (a partnership)...	dissoudre (une association)
Distinguish	distinguer.
Divide.....	diviser, partager.
to divide the labour ...	partager les travaux.
Dividend	dividende, *m.*
Do, to; to do one's best	faire de son mieux. faire son possible.
to do without.....	se passer de.
Dock (for ships).....	bassin, chantier, *m.*
Docket; to strike a docket...	faire déclarer l'ouverture d'une faillite.
Docket, ticket, (on goods)	étiquette, *f.*
Document	document, titre, *m.*
Domicile.....	domicile, *m.*
payable at the domicile of	payable au domicile de.
Domicile; to domicile a bill	domicilier une traite.
Douceur	gratification, *f.*
Down (of prices).....	en baisse.
Dozen.....	douzaine, *f.*
Draft (of a bill)	traite, lettre de change, *f.*
to accept a bill	accepter une lettre de change
to honor a bill	faire honneur à une lettre de change.
to dishonor a bill	déshonorér une lettre de change.
a bill at sight.....	traite à vue
a bill at fourteen days sight	traite à quinze jours de vue.
a bill at three months date.....	traite à trois mois de date.
accommodation bill ...	traite de complaisance.

Draw (of bills) ..... tirer, faire traite, disposer sur.
to draw the exact amount..... tirer par appoint.
to draw upon ..... tirer sur, se prévaloir sur, disposer sur.
Drawee ..... tiré, surtiré, *m.*
Drawer ..... tireur, *m.*
Drawback ..... rabat, *m.* prime, *f.*
Dressing, finishing (of cloth) ..... apprêt, *m.*
Due..... dû, payable, échu.
our invoice was due ... notre facture était dûe.
when due ..... á l'échéance.
to become due ..... échoir.
Due; in due form ..... en forme due.
Dues ..... taux, impot, droit, *m.*
sound dues..... droits de sund.
lighthouse dues ..... droits de phare.
import dues ..... droits d'entrée.
export dues ..... droits de sortie.
transit dues ..... droits de transit.
Dull, (of business)..... calme.
Duly settled ..... dûment acquitté.
Duties; custom-house duties ..... droits de douane.
Duty ..... devoir, *m.*

E.

Eagerness, (ardour) ..... empressement, *m.* zèle, *f.*
Ease; at your ease ..... à votre convénience, *f.*
Economy..... économie, *f.*
Effect, to execute ..... effectuer, accomplir, exécuter.

Effects (moveables)	Effets, *m.*
Ell	aune, *f.*
Embargo.....	embargo, *m.*
Embarrass	embarasser.
Embarrassment, perplexity	embarras, *m.*
Embrace; to embrace an opportunity	saisir l'occasion, *f.*
Employ	employer
Empower, to authorize ...	donner pouvoir, autoriser.
Enable	rendre capable, mettre à même.
Enabled; to be enabled	être á même, en état.
Enclose	renfermer, remettre ci-inclus.
Enclosed	ci-inclus, ci-joint, ci-dedans, sous ce pli.
Encourage	encourager.
Endeavour, to.....	tâcher, s'efforcer de.
Endorse	endosser.
Endorsement	endossement, *m.*
Endorsement in blank ...	endossement en blanc.
Endorsement of a note of hand	aval, *m.*
Endorser	endosseur, *m.*
Engage (to induce)	engager, persuader.
to engage one's self ...	s'engager.
Engagement	engagement, *m.* obligation, *f.*
Enquire	prendre des renseignments, s'informer de.
Enter; to enter upon business	entrer en relations d'affaires, entamer des affaires.
to enter (to book) accordingly	passer écriture conforme.

Entry, single entry	partie simplè, *f.*
double entry	partie double, *f.*
to make an entry	passer écriture de.
Environs	lieux adjacents, environs, *m*
Erase	effacer, rayer, biffer.
Error	erreur, *f.*
Errors and omissions excepted.....	sauf erreurs et omissions. S. E. & O.
Establish	établir, fonder.
to have just established	venir d'établir.
Establishment	établissement, *m.*
Estate (of a bankrupt) ...	masse, *f.*
Estate (property)	biens, *m.*
Estimate, to (to rate).....	estimer, calculer.
Estimate.....	devis, calcul, *m.*
rough estimate	calcul approximatif.
Esteemed (letter)	votre estimée.
Examine.....	examiner, faire la révision.
Exchange	change, échange, *m.* bourse, *f.*
bill of exchange	lettre de change.
first, second, and third of exchange	première, seconde, troisième de change.
at the exchange of.....	au cours de, au change de.
list of exchange	bulletin de change, *m.*
Exchange, to	changer.
Excess (exceeding).....	excédant, *m.*
Excuse, to	excuser.
to excuse the trouble...	excuser la peine.
to make excuses.....	faire des excuses.
Execute	exécuter.
Exonerate	décharger.

Expedient, to be expedient convenir.
Expedite, forward ..... expédier, faire partir.
Expedition, shipment ... expédition, *f.* envoi, *m.*
Expenses ..... frais, *m.* dépenses, *f.*
  expenses included..... frais inclus.
  all expenses paid ..... tous frais payés.
  to carry your expenses forward ..... faire suivre vos frais. prendre vos frais à la suite.
  petty expenses ..... menus frais.
Expiration (at the expiration of a bill) ..... à l'échéance, *f.*
Expire (of a bill) ..... échoir.
Export ..... exporter.
  export house ..... maison d'exportation, *f.*
  export duty ..... droits de sortie, *m.*
Exports ..... exportations, *f.*
Extend ..... étendre, élargir.
Extension ..... extension, *f.*
Extent..... étendue, *f.*
  to the extent of ..... jusqu' à concurrence de.
Extinction ..... epuisement, *m.*
Extract of account..... extrait de compte, *m.*

F.

Fabric, make ..... fabrique.
Facilitate ..... faciliter.
Fail (to become a bankrupt) faire faillite.
Faith ..... foi, confiance, *f.*
  to have faith, to trust... ajouter foi.
  in good faith ..... en bonne foi.
Fair (market) ..... foire, *f.*
Fall (in price)..... baisser (de prix).
Familiar..... familier.

to get familiar with..... se familiariser de.

Fancy goods ..... objets de nouveauté, de mode.

Fashion ..... mode, nouveauté, *f.*

Fashionable ..... à la mode.

Favour, to ..... favoriser.

Favour, in favour of ..... en faveur de.

Fertility ..... fertilité, *f.*

Fertile..... fertile.

Find ..... trouver.

to find fault with ..... trouver à redire.

to find an opportunity trouver occasion.

Fine quality ..... belle qualité.

Finish, dressing (of cloth) apprêt, *m.*

Finish; to finish cloth, linen, &c. ..... apprêter.

Finisher of cloth, &c. ... apprêteur. *m.*

Firm (mercantile) ..... raison (de commerce) maison, *f.*

under the firm of ..... sous la raison de.

signature of a firm ... signature sociale.

Fix ..... fixer, établir.

to fix one's self somewhere..... s'établir quelque part.

Flag ..... pavillon, *m.*

Flat, dull (of business) ... calme, languissant.

Flatter, to flatter one's self se flatter.

Flax ..... lin, *m.*

dressed flax ..... lin préparé.

unbleached flax ..... lin écru.

uncombed flax ..... lin non peigné.

undressed flax ..... lin brut.

unheckled flax	lin non sérancé.
flax mill	manufacture de lin.
Float, to set a ship afloat	faire flotter un navire.
Fluctuate	flotter, osciller.
Fold, to	plier.
Folded, enclosed	sous ce pli, ci-inclus.
Foot, at	au pied, ci-bas.
Footing (terms)	condition, *f.* pied. *m.*
on this footing	sur ce pied, à cette condition.
Foreman.....	chef d'atelier.
foreman in a mill	contre-maître.
Forestall.....	accaparer.
Foresight	prévision, prévoyance, *f.*
Forget.....	oublier.
Form, to.....	former.
Formality, required	formalité requise.
Forward to.....	expédier, envoyer, faire passer, acheminer.
Free on board.....	rendu à bord.
free from all expenses .	franc, net de tous frais sans frais quelquonques.
free from damage.....	franc d' avarie.
Free; to free one's self...	se dégager.
Freight	frêt.
to freight	frêter.
Freighter	affrêteur.
Friend (commercial).....	correspondant, *m.*
our common friend ...	notre ami mutuel.
Fruitful	fructueux.
Fulfilment, completion ...	accomplissement, *m.*
Full power.....	plein pouvoir, *m.*
power of attorney	procuration par-devant notaire, *m.*

Funds..... capitaux, fonds, *m.*
ample funds ..... des capitaux suffisants.
public funds ..... des fonds publics.
to invest money in the funds ..... acheter des rentes.
to get in one's money faire rentrer ses fonds.
the funds fall ..... les fonds baissent.
the funds rise..... les fonds haussent.
Furnish, to furnish with fournir de.
to furnish one's self with se munir de.
to furnish funds..... fournir de fonds, de capitaux
Future, for the future..... au futur.
in future..... à l'avenir,

G.

Gain ..... profit, gain, bénéfice, *m.*
Gain, to ..... gagner.
Gauge, to ..... jauger.
Gauging ..... jaugeage, *m.*
Get, to obtain ..... parvenir à.
to get cashed ..... encaisser,
to get in the funds..... faire rentrer les fonds.
Give; to give an opportunity fournir occasion.
to give full liberty of buying or selling ... laisser mains libres.
to give out to be made placer en fabrique.
to give way, to fall (of prices) ..... fléchir, baisser.
prices begin to give way ..... les prix commencent à fléchir, à céder.
to give up all one's property to the creditors faire abandon des biens aux créanciers.
Go; to go off (of goods) s'écouler, se vendre bien.
to go astray (of letters) s'égarer.
to go beyond ..... dépasser.

Goods ..... marchandises, *f.*
fancy goods..... objèts de luxe, de mode, *m.*
piece goods..... tissus en piéces, *m.*
Government; for your government ..... pour votre gouverne.
Grace; days of grace..... jours de grâces, *m.*
Grant, to allow ..... accorder, allouer.
Guide; to serve as guide servir de guide.
Guarantee, bail ..... garant, *m.* caution, *f.*
Guaranty, warranty ..... garantie, *f.* aval, *m.*
to give a guaranty ..... donner une garantie.

H.

Hand (to send) ..... remettre, passér.
Hand ..... main, *f.*
second hand ..... d' occasion.
on hand ..... en magasin.
to keep on hand..... garder en magasin.
Handwriting, own ..... main propre, *m.*
blank handwriting ..... en blanc seing, *m.*
Harbour dues ..... droits de port, *m.*
Harvest ..... recolte, *f.*
Hasten .... se dépècher, se hâter.
to hasten the expedition accélérer l' expèdition.
Heart, to have at ..... avoir au coeur, être jaloux de.
how much we have at heart ..... combien nous sommes jaloux de.
Hemp ..... chanvre, *m.*
Henceforth ..... désormais, dorénavant.
Hire ..... louage, *m.*
Hire, to ..... louer.

Hogshead ..... boucaut, *m.*

Honor, to ..... honorer, faire honneur, faire bon accueil.

to honor a draft..... faire honneur à une traite.

to honor to my debit... accueillir à mon débit.

to honor my signature. accuceillir, protéger ma signature.

Honor..... honneur, *m.*

an honorable man ..... un homme d'honneur.

Hundred-weight (cwt.) ... quintal, *m.*

Husband, to, spare, economise ..... ménager, économiser.

to husband the expenses ménager les frais, epargner les frais.

I

Id est (i. e.) that is to say c'est à dire.

Imaginary profit..... profit imaginaire, *m.*

Import, to ..... importer.

import goods ..... articles d'importation.

Importer..... importateur, *m.*

Impulsion ..... impulsion, *f.* motif, essor, *m.*

Inadvertency, oversight... inadvertance, par erreur, *f.*

Inclined, disposed ..... enclin, porté, disposé à.

to be inclined to do ... être porté à faire.

Include ..... renfermer, comprendre.

expenses included ..... y compris les frais.

here included ..... ci-inclus.

Inclusively ..... y compris.

Increase..... augmentation, *f.* accroissement, *m.*

Increase, to..... augmenter.

Indemnify ..... dédommager.

Indemnity ..... indemnité, *f.* dédommagement, *m.*

Indorse, (see endorse) ... endorser.

Induce ..... induire, persuader, engager

to be induced ..... être porté à.

Inducement ..... motif, *m.* raison, *f.*

Indulge .... avoir de l'indulgence.

Infer (to deduce)..... inférer, déduire.

Inform ..... informer, faire part.

to inform one's self (to enquire) ..... prendre des renseignments, s'informer de.

Information ..... information, *f.*

for your information ... pour votre gouverne.

Infuse ..... infuser.

Insight ..... lumières, *f.* éclaircissement, jugement, *m.*

Insolvency ..... insolvabilité, *f.*

declaration of insolvency déclaration de faillite.

Inspect ..... inspecter, examiner avec soin.

Inspection ..... inspection, *f.* examen soigneux.

Instance ..... instance, prière, *f.*

Instant ..... courant, *m.*

the 10th instant..... le dix du courant.

Instigate ..... exciter.

Instigation ..... instigation, sollicitation, *f.*

Institute (commercial) ... institut, (commercial).

Insurance ..... assurance, *f.*

common insurance ... assurance sur risque ordinaire.

account of insurance ... compte d'assurance.

policy of insurance..... police d'assurance, *f.*
premium of insurance . prime d'assurance, *f.*
to effect an insurance... effectuer une assurance.
Insure, to ..... faire assurer.
Insurer, underwriter ..... assureur, *m.*
Intact, untouched ..... intact.
the bale is still intact... la balle est encore intacte.
Interest ..... intérêt, *m.*
compound interest..... intérêt composé.
simple interest ..... intérêt simple.
to bear interest ..... porter intérêt.
to put out at interest... placer à l'intérêt.
to attend to any one's interest ..... / to promote any one's interest ..... } soigner au mieux, les intérêts de qn.
Intervene ..... intervenir.
Intervention ..... intervention, *f.*
Inventory ..... inventaire, *m.*
Invest (money) ..... placer, colloquer.
Investment ..... placement, *m.*
Invoice ..... facture, *f.*
Issue, to ..... émettre.
Issue, the ..... l'issue, les conséquences, *f.*

J

Job lot ..... { partie, job lot, marchandise sensée un peu dommagée.
Join..... joindre
Journey (also voyage) ... voyage, *m.*
to be on one's journey . être en route.
Judicially ..... juridiquement.

Just, equitable ..... juste.
Justice, equity ..... justice, *f.*
to do one justice ..... rendre justice à qn.

K.

Keep ..... tenir, maintenir.
to keep up correspondence ..... entretenir correspondance.
to keep one acquainted with ..... tenir quelqu'un au courant.
keeping back your expenses ..... sous la retenue de vos frais.
to keep up (the price) . maintenir le prix.
Key or quay (of a harbour) quai, *m*
key dues ..... droits de quai.
Kindness, with ..... avec douceur.
to have the kindness ... avoir la bonte, l'obligeance, vouloir bien.
Know ..... connaître, savoir.
Knowledge ..... connaissance, *f.*
to have a thorough knowledge ..... être bien au fait.
to get a thorough knowledge ..... se mettre au fait.

L

Label ..... etiquette, *f.*
Lading, bill of ..... connôissement, *m.*
Languish..... languir.
business is languid..... le commerce languit.
Late, my late husband ... feu mon mari.
Latitude ..... latitude, *f.* parage, *m.*
Launch ..... se lancer.
to launch into business se lancer dans des affaires.

Lawful, just ..... légitime, juste.

Leave ..... laisser.

to leave it entirely to the purchaser or vendor ..... laisser mains libres.

leave for account ..... laisser pour compte.

Letter ..... lettre, *f.*

letter of advice ..... lettre d'avis.

letter of credit ..... lettre de crédit.

letter of recommendation ..... lettre de recommandation.

to the letter..... à la lettre.

Lighter ..... allège, *f.*

Lighterage ..... frais d'allège.

Limit, to..... limiter, borner, présrcire.

at the prices limited ... aux prix préscrits.

Limit ..... limites, borne, *f.* prix fixe.

Limitation ..... préscription, *f.*

Liquidate ..... liquider, règler.

Liquidation..... liquidation, *f.*

in liquidation of..... pour liquider.

List of exchange ..... liste, *f.* bulletin de changes

a list, or strip of cloth... lisière, *f.*

Load, to load a vessel ... charger un navire.

to load on board a vessel ..... mettre au bord d'un navire.

Lodgment ..... dépot, *m.*

to make a lodgment ... faire un dépot.

Longwhile ..... long temps.

Loom ..... métier, *m.*

made in the loom ..... fait au métier.

Loss ..... perte, *f.*

Lot, by lots..... par parties.
Lot goods ..... parties d'occasion, *f.*
Low, at the lowest price. . au plus bas prix, *m.*
at the lowest freight ... au plus bas frét, *m.*
Lucrative ..... lucratif, profitable.

M

Magazine, warehouse..... magasin, *m.*
Mail, post ..... courrier, *m.* poste, *f.*
Man, a respectable ..... homme de bien.
Manage ..... ménager, conduire, gérer.
to manage the business well..... } soigner bien les affaires.
Manager ..... directeur, gérant, *m.*
of a mill..... contre maître.
Managing, the managing of affairs..... } gestion des affaires.
Manifesto ..... manifeste, *m.*
Manufactory ..... fabrique, *f.*
Manufacture ..... fabrication, *f.*
Manufacture, to ..... fabriquer.
Manufacturer ..... fabricant, *m.*
Manner ..... manière, *f.*
manner of doing business manière de travailler.
Margin, in the ..... en marge, *f.*
Maritime..... maritime.
Mark ..... marque, *f.*
Market place ..... marché, *m.*
market accounts..... bulletin de marché.
to overstock the market to glut the market..... } encombrer le marché de.
to supply the market . fournir le marché,

Match, to ..... assortir.
Maturity ..... échéance, *f.*
at maturity (when due) à l'échéance.
to discharge at maturity acquitter à l'échéance.
Mean (to signify) ..... vouloir dire, signifier.
Means..... moyen, *m.*
by this means..... par ce moyen.
by all means ..... absolument.
by no means ..... en aucune manière.
by lawful means..... par des voies honnêtes.
Meanwhile ..... en attendant, entretemps.
Measure ..... mésure, *f.*
Meddle ..... se mêler.
Mediation ..... } entremise, *f.*
Medium ..... }
Meeting of creditors ..... assemblée de créanciers, *f.*
Memorandum ..... { memoire, *m.* note, *f.* borderéau, *m.*
Merchant ..... négociant, *m.*
Mistake ..... méprise, faute, erreur, *f.*
Model ..... patron, *m.* modèle, *f.* plan, *m.*
Moderate ..... modique.
Modify ..... modifier, limiter.
Moiety (the half) ..... moitié, *f.*
Monetary ..... monétaire.
Money..... argent, *m.* monnaie, *f.*
ready money ..... argent comptant.
for money ..... au comptant.
to invest money ..... placer de l'argent
to receive money ..... { toucher de l'argent. recevoir de l'argent.
Mortgage ..... hypothéque, *f.*
to mortgage ... . hypothéquer.

Mortgagee ..... celui qui a une hypothéque.

Mortgager ..... celui qui a hypothéqué son bien.

Mortmain ..... amortissement, *m.*

Mutual ..... commun, mutuel.

mutual friend..... ami commun.

mutual account ..... compte commun.

N.

Nearly ..... à peu près.

Need; in case of need ... au besoin, *m.*

Needful ..... nécessaire.

to do the needful ..... soigner le nécessaire.

Neglect, to ..... négligeance, *f.*

Neglect ..... négliger.

Negociate ..... négocier.

Net ..... net.

net produce ..... net produit, *m.*

net weight ..... poids net, *m.*

Non-acceptance ..... non-acceptation, *f.*

Non-payment ..... non-paiement, *f.*

Notary ..... notaire, *m.*

Note, to ..... noter, prendre note de.

to note in conformity passer écriture en conformité, noter en conformitè.

Note ..... Note, *f.* mémoire, *m.*

the enclosed note ..... la note incluse.

according to the note at foot ..... suivant la note au pied.

to take note of the signature ..... prender note de la signature.

note of weight ..... note de poids.

note of hand ..... } un billet, un bon, *m.*
promissory note..... }

Notice..... avis, *m.* note, *f.*
to send or give notice . donner avis.
to take notice of..... prendre note de.

Notify..... notifier

Now; until now..... .. jusqu' à présent.

Number..... numéro, *m.*
number, to ..... numéroter.

O.

Obtain..... obtenir.

Oblige..... obliger, faire plaisir.

Obliged, to be or feel ... être obligé, redevable.

Obstacle ..... obstacle, empêchement, *m.*

to place obstacles ..... } empêcher, gêner.
to impede ..... }

Occupation..... occupation, *f.* emploi, *m.*

Occupy ..... occuper.
to occupy one's self with s' occuper de.

Offer, to ..... offrir.

Offer of services ..... offre de service, *m.*

Office, counting-house ... bureau, comptoir, *m.*

Offices (service) ..... offices, *m.*
to render good offices . rendre de bons offices.

Open ..... ouvrir.
to open an account ... ouvrir un compte.
to open a credit in favour of ..... } ouvrir un crédit en faveur de.

Operation ..... opération, *f.*

Operate ..... opérer.

Opportunity ..... occasion, *f.*

the first opportunity ... la première occasion.
to find an opportunity . trouver une occasion.
to give an opportunity . { donner occasion. fournir occasion.
Oppress, overwhelm ..... opprimer, accabler.
Option, choice ..... choix, *m.*
Order ..... { ordre, *m.* commande, *f.* commission, *f.*
order of purchase ..... ordre d'achat.
order of sale ..... ordre de vente.
to the order of ..... à l'ordre de.
for the sake of order... pour la bonne règle.
this business is in order cette affaire est en règle.
to cancel an order ..... annuller un ordre.
Original ..... original.
Overdraw ..... { dépasser ou excéder le montant de son crédit.
Overdue ..... { en retard de payement. arrière en payement.
Overreach ..... tromper, surprendre.
Owe ..... devoir.
Owner..... propriétaire, *m.*

P.

Pack ; to pack (a bale) ... emballer.
to pack (a parcel) ..... empaqueter.
to pack (a case) ..... encaisser.
Packet-boat ..... paquebot, *m.*
Packing ..... emballage, *m.*
Paper (bills, drafts) ..... papier, effets, *m.*
on Paris ..... papier sur Paris.
at short date ..... à courte échéance.
at long date ..... à longue échéance.
accommodation paper { papier, ou effets de complaisance.

Par, at ..... au pair, *m.*
below par ..... au dessus du pair.
Pardon, to ..... pardonner, excuser.
Part; on my part ..... de ma part, *f.*
in another part ..... d'autre part.
Partner ..... associé, *m.*
acting partner..... associé gérant.
sleeping partner..... associé commanditaire, *m.*
Partnership..... société, *f.*
to dissolve a partnership dissoudre une société.
to enter into partnership s'associer avec qn.
Passage ..... passage, transit, *m.*
passage by sea ..... traversée, *f.*
Passive debts ..... dettes passives, ou à payer.
Patent..... brevet, *m.*
Patentee ..... celui qui a un brevet.
Patterns ..... echantillons, montres, *f.*
Pay ..... payer.
to pay to the order of... payer à l'ordre de.
to pay a bill in full, to settle an account } acquitter un compte.
Payable ..... payable.
payable at the domicile of ..... } payable au domicile de.
Payment..... payement, *m.* rentrée, *f.*
with reserve of payment ..... } sauf payement, sauf rentrée.
part payment..... un à compte.
Pecuniary matters ..... des affaires pécuniaires.
Pending business ..... des affaires pendantes.
Per centage..... pour-cent.
Per procura (p.p.) ..... par procuration.
as per ..... suivant.
per annum ..... par an, *m.*

Persuade	persuader.
Petty expenses	menus frais, *m.*
Pierage	droit de jetée.
Pilotage	pilotage, *m.*
Place	place, *f.* lieu, endroit, *m.*
to take place	avoir lieu.
to take some one's place	prendre la place de qn.
at our place	chez nous.
at your place	chez vous.
in the place of, instead of	au lieu de.
to place to the credit of	passer au crédit de.
Plain (of cloth)	uni, du drap uni.
Please	plaire, vouloir bien.
which you will please to honour	qu'il vous plaira d'accueillir.
Pleasure	plaisir, *m.*
with pleasure	avec plaisir.
we have the pleasure	nous avons le plaisir.
you would do us the pleasure	vous nous feriez le plaisir.
Portion	portion, partie, *f.*
Postage	port de lettres, *m.*
Post-office	poste, *f.*
by return of post	au retour du courrier.
Policy	police, *f.*
policy of insurance	police d'assurance.
to cancel a policy	annuller une police.
Pound (weight)	livre, *f.*
half a pound	demi livre.
a pound and a half	une livre et demie.
Power	pouvoir, *m.* puissance, *f.*
full power	plein pouvoir, *m.* procuration, *f.*

Practise ..... pratiquer.
Practice ..... pratique, *f.* usage, *m.* habitude, *f.*
to put in practice ..... mettre en pratique.
it is my practice..... il est de mon usage.
Prejudice ..... préjudice, *f.*
Preliminary ..... préliminaire.
Premature ..... prématuré.
premature protest ..... protêt prématuré.
Premium..... prime, *f.*
premium included..... prime comprise.
premium of insurance . prime d'assurance.
Prepare; to prepare acceptance..... préparer bon accueil.
Prescribe ..... prescrire.
at the exchange prescribed ..... au change prescrit.
at the prices prescribed aux prix prescrits.
Presentation .... présentation.
Preside ..... présider.
Previously ..... préalablement, au préalable
Price, value ..... prix, *m.* valeur, *f.*
currant price ..... prix actuel.
exhorbitant price ..... prix exorbitant.
fair price..... juste prix.
the exact price ..... prix juste.
lowest price ..... dernier prix, plus bas prix.
nominal price..... prix nominal,
set price ..... prix fixe.
Price currant ..... prix-courant, *m.*
Primage (captain's) ..... chapeau, *m.*
Principal..... associé, principal, chef, *m.*
Principles, motives..... principes, *f.* motifs, *m.*

Priority ..... priorité, *f.*
Probity ..... probité, rectitude, *f.*
a strict probity ..... une probité sévère.
Proceeding, measure..... démarche, *m.*
Process, law-suit ..... procès, *m.*
Procuration, by ..... par procuration,
Produce ..... produit, *m.* production, *f.*
net produce ..... net produit.
the produce of the country ..... la production du pays.
Profit, to..... profiter, trouver son compte
Profit ..... profit, bénéfice, *m.*
imaginary profit ..... profit imaginaire.
net profit ..... bénéfice net.
to realize a profit ..... réaliser un profit.
to profit of the opportunity ..... profiter de l'occasion.
Profitable ..... profitable.
Pro forma ..... simulé.
pro forma invoice ..... facture simulée.
Project ..... projet, *m.*
Prolong ..... prolonger, étendre.
Prolongation, delay ..... prolongation, *f.*
Promptitude, dispatch ... promptitude, *f.*
Proof ..... preuve, *f.*
Property ..... biens, avoir, *m.*
surrender of property . cession de biens, *f.*
Proportion, in ..... en proportion, *f.* au pro rata
Protect .... protéger.
Protection ..... protection, *f.*
Protest ..... protêt, *m.*
protest for non-acceptance ..... protêt faute d'acceptation.

protest for non-payment protêt faute de payement.
under protest ..... sous protêt.
premature protest ..... protêt prématuré.
to return a bill under protest ..... remettre un effet protesté.
Protest, to ..... protester.
Provide ..... fournir de.
Provisionally ..... provisoirement.
Purchase..... achat, *m.* emplette, *f.*
Purchase, to ..... acheter.
Purchaser ..... acheteur, preneur, *m.*
the purchaser of a bill preneur d'une lettre de change.
purpose ..... propos, dessein, *m.* intention, *f.*
to no purpose..... en vain.
on purpose ..... exprès, à dessein.
for this purpose ..... à cette fin.
Pursuit ..... poursuite, *f.*

Q.

Quay, or Key ..... quai, *m.*
Quality ..... qualité, *f.*
the best quality ..... la meilleure qualité. fleur de marchandises.
Quart ..... quart, *m.*
Question; the question is il s'agit de.
Quid pro quo (a mistake) un qui pro quo.
Quit, to ..... quitter.
Quota, share ..... quote-part, *f.*
Quote, to ..... coter.

R.

Rate ..... taux, *m.*

at the lowest rate ..... aux taux les plus bas.
at the rate of ..... á raison de.
Rate, to ..... évaluer.
Receipt ..... quittance, *f.* acquit, *m.*
double receipt ..... quittance double.
in full receipt..... quittance pour solde de compte.
to acknowledge receipt accuser reception.
on receipt of ..... au reçu de, à la reception de.
to be in receipt of ..... avoir bien reçu.
to give a receipt for ... donner acquit de.
Receive ..... recevoir, toucher.
value received ..... valeur reçue.
to receive the amount . toucher le montant.
Reciprocal ..... reciproque.
Recommend ..... recommander.
Recommendation ..... recommandation, *f.*
Recourse..... recours, *m.*
to have recourse..... avoir recours à.
Recover ..... recouvrir.
Recovery..... recouvrement, *m.*
Reduce ..... reduire.
Reduction ..... reduction, *f.*
Refer ..... se référer, se remettre à. s'en rapporter à.
Reference ..... référence, *f*, rapport, *m.*
on reference to ..... se référant à.
to give reference ..... donner des références à.
with reference to that, . as to that ..... par rapport à cela.
Refund ..... rembourser.
Refusal ..... refus, *m.*

Refuse..... refuser.

Regard ; with regard to, with respect to ..... } à ce qui regarde.

Regret, to ..... regretter.

I regret however ..... je regrette cependant.

Regret..... regrèt, *m.*

with regret ..... à regrèt.

to our regret ..... à notre regrèt.

Regulate..... régler.

Reimburse ..... rembourser.

reimbursing your expenses ..... } en vous remboursent de vos frais.

Reimbursement..... remboursement, *m.*

Reluctance ..... repugnance, *f.*

Remain ..... rester.

Remainder..... reste, *m.*

Remit..... remettre, faire des remises.

Remittance ..... remise, *f.*

Renew..... renouveler, renouer.

Repeat ..... répéter, réitérer.

Request ..... demande, requisition, *f.*

to be in request..... être demandé, recherché.

Request, to ..... demander, solliciter.

Requisition..... réquisition, *f.*

Reserve ..... réserve, *f.*

under usual reserve ... sauf la réserve usitée.

Reserve ; to reserve to one's self the right... } se réserver.

Resource..... ressource, *f.* expédient, *m.*

Respectable ..... respectable, estimable.

Respects ; in all respects sous tous rapports.

Responsible ..... responsable, solidaire.

Responsibility ..... responsabilité, solidarité, *f.*
Restrain ..... restreindre.
Result, to ..... resulter.
Result ..... resultat, *m.*
Resume, to take again ... reprendre.
Retard, to delay ..... retarder.
Retire, to ..... se retirer.
to retire from business { quitter les affaires, le commerce.
Return, to ..... retourner, revenir.
to return to the subject revenir au sujet.
Return of premium ..... retour de prime.
in return..... en revanche.
Returns ..... les retours, *m.*
to make returns..... faire les retours.
Revoke ..... revoquer, annuller.
Rise (of prices) ..... hausse, *f.*
on the rise ..... en hausse.
Rise, to ..... hausser.
Risk ..... risque, *m.*
for the account and risk pour compte et risque.
Running days (marit)..... jours de planche, *m.* starie, *f*

S.

Sack ..... sac, *m.*
Sail, to ..... { faire voile, mettre à la voile, mettre en mer, appareiller.
Sale ..... { vente, *f.* débit, *m.* debouché, écoulement, placement, *m.*
sale by auction ..... vente à l'enchère.
heavy, dull sale ..... vente difficile.
public sale ..... vente publique.

to be of dull sale ..... { se vendre mal. / s'écouler difficilement.

to find a ready sale ... { s'écouler rapidement. / se vendre bien.

Salvage ..... sauvetage, *m.*

Samples ..... échantillons, montres.

Scale ..... échelle, *f.*

Scarcity ..... disette, rareté, *f.*

Scrip ..... scrip, coupon, *m.*

Seal ..... cachet, *m.*

with open seal ..... sous cachet volant.

Seal, to ..... cacheter.

Second, to ..... seconder.

Security ..... garantie, caution, *f.*

to give security ..... donner garantie, caution.

Seeing that, considering vu que, attendu que.

Sell ..... vendre, faire écouler.

to sell heavily..... { s'écouler, se placer difficilement.

to sell well ..... { se placer bien. / être de bonne vente.

to sell for delivery..... vendre à livrer.

to sell under price..... vendre au rabais, sous prix.

Seller, vendor ..... vendeur, *m.*

S. E. & O. (errors and omissions excepted) } sauf erreurs et omissions.

Send; to send off..... { envoyer, expédier, faire partir.

to send forward ..... réexpédier.

to send back ..... renvoyer.

my last sending..... / my last shipment ..... } mon dernier envoi.

Sender, shipper ..... expéditeur, *m.*

Separation	séparation, *f.*
separation of partnership	séparation de société.
Serve	servir.
to serve as a guide	servir de guide.
Service	service, *m.*
similar services	des services pareils.
Set; to set a going	mettre en train.
Settle	régler, solder.
to settle an account	acquitter, solder un compte
Settled (of an account)	pour acquit.
Settled affair	chose finie, affaire terminée.
Settlement of damage	réglement, d'avarie, *m.*
Shade (of colours)	nuance, *f.*
Share, part	portion, part, *f.*
Share	action, *f.*
sharebroker	courtier d'actions.
shareholder	actionnaire, *m.*
transferable share	action cessible, transmissible.
Shelter, to	mettre à l'abri, à couvert.
Ship, to	embarquer, charger.
Ship	navire, vaisseau, batiment, *m.*
shipbroker	courtier de navire, *m.*
ship in loading	navire en charge.
Shipper	expéditeur, *m.*
Shipwreck	naufrage, *m.*
to make shipwreck	naufrager, faire naufrage.
Side; on the other side	d'autre part.
Sight; at sight	à vue, *f.*

at short sight ..... à vue courte.
at eight days' sight..... à huit jours de vue.
payable at sight ..... payable à vue.
Sign, to ..... signer, souscrire.
Signature ..... signature, souscription, *f.*
joint signature ..... signature collective.
to note a signature..... prendre note d'uné signature.
Silks ..... soiries.
Slack (of business)..... languissant.
Smallness (small quantity) modicité, *f.*
Smuggle..... faire la contrebande.
Society, partnership ..... société, *f.*
Solicit..... solliciter, prier, supplier.
Solicitous; to be solicitous s'empresser.
Solvency..... solvabilité, *f.*
Solvent ..... solvable.
Sooner ..... plutôt.
as soon as possible ... au plutôt possible.
Sorry, to be ..... être fâché, peiné.
Specie, in ..... en espèces, *f.*
Specification ..... spécification, *f.*
Specify ..... spécifier.
Speculation ..... spéculation, *f.*
Stagnation ..... stagnation, *f.*
Stamp..... timbre, *m.*
Start, (rise in price) ..... élan, *m.*
Statement of an account. relevé d'un compte.
Steady, firm ..... ferme.
a steady man ..... un homme rangé,
Steam-boat..... bateau à vapeur.

steam vessel ..... batiment à vapeur.

Stock, to lay in a ..... { provisionner, faire la provision.

to get a stock suitable to one's trade ..... } s'assortir.

to take stock ..... faire l'inventaire, *f.*

Stock ..... provision, existence, *f*,

Stock (funds) ..... fonds, capital, *m.*

stock broker ..... agent de change.

stock jobber ..... agioteur, *m.*

stock jobbing ..... agiotage, *m.*

Stocks..... fonds publics.

Store; to store goods ... { emmagasiner, faire provision.

in store ..... en magasin, *m.*

storehouse, warehouse . magasin, *m.*

storehouse-rent ..... magasinage, *m.*

Stow ..... arrimer.

Stowage ..... arrimage, *m.*

Stray (to miscarry)..... s'égarer.

your letter has been miscarried ..... } votre lettre s'est égarée.

Stuffs ..... étoffes.

Subscribe ..... souscrire.

Succeed ..... réussir, venir à bout.

Succeed (to follow)..... succéder.

Success ..... réussite, *f.* succès, *m.*

Sum ..... somme, *f.*

Supercargo..... subrécargue, *m.*

Supplement ..... supplément, *m.*

Supplementary ..... supplémentaire.

Supply, to ..... fournir, approvisionner.

Supply; fresh supply..... nouvelle fourniture.
Surety..... caution, *f.*
Surplus ..... surplus, excédant, *m.*
Surprise, to..... surprendre, étonner.
we are surprised ..... nous sommes étonnés.
Survey (of average) ..... déscription (de l'avarie)
Suspend; to suspend payment ..... } suspendre les payements.
Sustain ..... soutenir, éprouver.
to sustain the credit ... soutenir le crédit.
to sustain a loss..... éprouver une perte.

T.

Take ..... prendre.
to take pains ..... prendre de la peine, *f.*
to take care..... soigner, apporter soin, *m.*
to take notice ..... prendre note, *f.*
to take precaution ..... prendre des précautions, *f.*
to take up a bill..... { faire honneur à un effet. / faire bon accueil à un effet.
Tare ..... tare, *f.*
to take the tare of ..... tarer.
Tariff ..... tarif, *m.*
Temporize, to delay ..... temporiser.
Term, time..... terme, *m.*
term of payment..... terme de payement.
equal terms..... termes égaux.
average, mean term ... terme moyen.
Testify ..... temoigner, constater.
Thank, to be thankful ... remercier, savoir bon gré.
Think; to think fit ..... juger à propos.
Ticket (on goods) ..... étîquette.

Time	temps, *m.*
in due time	en son temps.
at the same time	en même temps.
Tissues	tissus, *m.*
Title, document	titre, *m.*
Together; altogether	tout ensemble.
Tonnage	tonnage, *m.*
Tow	étoupe, *f.*
Town (in your town)	de votre ville (de v/v).
on your town	sur votre ville (sur v/v).
in our town	de notre ville (de n/v)
Transaction	transaction, *f.*
Transit	transit, *m.*
transit dues	droits de transit.
free transit	libre transit.
in transit	en transit.
Translate	traduire.
Translation	traduction, *f.*
Transport	transport, *m.*
Transport, to	transporter.
Treat, to	traiter.
to treat a business	traiter une affaire.
Treaty	traité, négociation, *f.*
to be in a treaty for	être en négociation pour.
Trial	essai, *m.*
to get goods on trial	acheter des marchandises pour essai.
as a trial	comme essai.
Trick; a knavish trick	une vraie coquinerie.
Truck, to	troquer.
Trust, to	se confier à, avoir confiance en, donner du crédit.

to trust to ..... se fier à.

Trust ..... { confiance, assurance, *f.* crédit. *m.*

to give upon trust ..... donner à crédit.

to take upon trust ..... prendre à crédit.

Trustee ..... administrateur, *m.*

Turn, to ..... tourner.

to turn to profit ..... tourner à profit.

Turn, to ..... rouler.

the question turns upon this point ..... } la question roule sur ce point.

U.

Ulterior ..... ultérieur.

Ultimo ..... dernier.

Ultimatum ..... ultimatum, *m.*

Umpirage ..... arbitrage, *m.*

Umpire ..... arbitre, *m.*

Unable to pay ..... insolvable.

Unaccounted for ..... non porté en compte.

Undamaged ..... sans avarie.

Undeniable ..... incontestable.

Undergo ..... subir, supporter.

Underhand ..... sous main, secrètement.

Undersell ..... vendre moins cher.

Undertake ..... entreprendre.

Undertaking ..... entreprise, *f.*

Underwriter ..... assureur, *m.*

Unendorsed ..... sans endossement, *m.*

Unfeasable ..... inpraticable.

Unfit ..... incapable, impropre.

Unfounded..... sans fondement, *m.*
Unfrequent..... rare.
Unfruitful ..... infertile, stérile, infructueux.
Ungrounded ..... sans fondement, mal-fondé.
Unhandsome ..... mal-honnête.
Uninsured ..... sans assurance.
Unload ..... débarquer, décharger.
Unpack ..... déballer.
Unpacking..... déballage, *m.*
Unsaleable..... invendable, d'un débit, d'une vente difficile.
Unsettled ..... non reglé.
Up (of prices) ..... en hausse, *f.*
Upright ..... honnête, juste.
Upstart ..... parvenu, *m.*
Urge ..... exciter, presser.
Urgency ..... nécessité, urgence, *f.*
Usage..... coutume.
Usance ..... usance, *f.*
  double usance ..... deux usances.
  at usance ..... à usance.
Useful..... utile, avantageux.
Useless ..... inutile.
Uso..... usance, *f.*
Usurer ..... usurier, *m.*
Usury ..... usure, *f.*

V.

Valorem, ad ..... sur la valeur, *f.*
Valuation ..... évaluation, éstimation, *f.*

Value ..... valeur, *f.* prix, *m.*
value at maturity ..... valeur à l'échéance.
value this day..... valeur ce jour.
value on account ..... valeur en compte.
value received .. .. valeur reçue.
counter value ..... contre valeur.
nominal value..... valeur nominale.
the value I put ..... le prix que j'attache.
Value, to draw on ..... disposer sur, tirer sur.
Value (to value goods) ... évaluer.
Verify ..... vérifier, constater.
Virtue ..... vertu, *f.*
by virtue of ..... en vertu de.
Via (by way of) ..... via.
Vogue..... vogue, mode, *f.*
to be in vogue ..... être en vogue, à la mode.
Voucher ..... bon, *m.* (pour un objet reçu)
Vouchsafe ..... exaucer.
Voyage ..... voyage (par mer).
voyage both ways ..... voyage d'aller et de retour.

W.

Wages..... gages, *f.*
Waggoner ..... voiturier, *m.*
Want, deficit ..... manque, *f.* déficit, *m.*
Want ..... défaut, m.
for want of..... au défaut de, faute de.
Warehouse..... magasin, *m.*
bonded warehouse..... entrepôt, *m.*
Warehouse, to ..... emmagasiner.
Warehousing..... emmagasinage, *m.*
charges ..... frais d'emmagasinage.

Warehouseman ..... magasinier, *m.*
Warrant, to ..... garantir.
Warranted ..... garanti, avec garantie.
Warranty ..... garantie, *f.* aval, *m.*
Watch, to ..... veiller.
to watch over one's interest ..... veiller aux intérêts de quelqu'un.
Water, by ..... par eau, *f.*
Way, road, conveyance ... voie, *f.*
way bill ..... lettre d'expédition.
by way of ..... par la voie de.
by public conveyance . par la voie publique.
Way; to give way (of prices) fléchir (des prix) céder.
Weigh ..... peser:
Weight ..... poids, *m.*
gross weight ..... poids brut.
net weight ..... poids net.
Wharfage ..... frais de quai.
Wholesale merchant ..... commerçant en gros.
Will ..... volonté, *f.*
Wish, to ..... désirer, souhaiter.
leaves nothing to be wished ..... ne laisse rien à désirer.
Wool ..... laine, *f.*
Woollen goods ..... lainage, *m.* étoffes de laine
woollen yarns ..... fils de laine.
Woolstapler ..... marchand de laine.
Work, to (a mine) ..... exploiter.
Working; the working (of a mine) ..... exploitation, *f.*
Working days, (in loading a ship) ..... jours de planches, staries, *f.*

Wreck..... ruine, destruction, *f.*
to go to wreck..... aller en ruine, *f.*
shipwreck ..... naufrage, *f.*
to make shipwreck..... échouer, faire naufrage.
Writings, documents..... titres, *m.*
Wrongfully..... à tort.

Y.

Yard (measure) ..... verge, *f.*
Yarn ..... fil, *m.*
bleached yarn..... fil blanchi.
unbleached yarn ..... fil écru.
woollen yarn ..... fil de laine.
cotton yarn..... fil de coton.
flax yarn..... fil de lin.
hemp yarn ..... fil de chanvre.
tow yarn..... fil d'étoupe.
silk yarn..... fil de soie.
Year ..... an, *m.* année, *f.*
new year..... nouvel an.
Yield (to produce) ..... produire, rendre.
Yield (to give way)..... céder, consentir.
the yielding up to another ..... } cession, *f.*

Z.

Zeal ..... zèle, chaleur, *f.*
with zeal..... avec zèle.

LIST OF COLOURS.

Ash colour	couleur de cendres.
ash dove	cendre-colombine.
Black	noir.
Blackish	noirâtre.
Bleached	blanchî.
Blue	bleu.
azure blue	bleu azur.
dark blue / deep blue	bleu foncé.
grey blue	bleu gris.
light blue	bleu clair.
mazarine blue	bleu mazarin.
pale blue	bleu pâle.
sky blue	bleu céleste.
Brick	couleur de brique.
Brown	brun.
dark brown / deep brown	brun foncé.
light brown	brun clair.
pale brown	brun pâle.
Brownish	brunâtre.
Buff	couleur de chair.
Carnation	incarnat.
Cherry	couleur de cerise.
Chesnut	couleur de chataigne.
Chocolate	couleur de chocolat.
Cinnamon	couleur de canelle.

Crimson	cramoisi.
Dove colour	couleur de colombe.
Drab	mode.
dark	foncé.
deep	foncé.
light	clair.
Fair, flaxen	couleur blonde.
Fallow	couleur de fauve.
Fawn or drab	couleur de biche.
Flesh colour	couleur de chair.
Green	vert.
blue green	bleu vert.
dark green	vert foncé.
deep green	vert foncé.
light green	vert clair.
pale green	vert pâle.
saxon green	vert de saxe.
sea green	vert de mer.
yellow green	vert jaune.
Greenish	verdâtre.
Grey	gris.
blue grey	bleu gris.
dappled grey	gris pommelé.
dark grey	gris foncé.
deep grey	gris foncé.
light grey	gris clair.
pale grey	gris pâle.
pearl grey	gris de perle.
Greyish	grisâtre.
Claret	clairet.
Clay	couleur de claye.
Coffee	couleur de café.
Cream colour	couleur de crême.

Isabella	isabelle.
Lemon colour	couleur de citron.
Light	clair.
Lilac	lilas.
Orange	orange.
Peach	couleur de pèche.
Pearl	couleur de perle.
Pepper and salt	sel et poivre.
Red	rouge, vermeil.
Reddish	rougeâtre.
Rosy	roseâtre.
Scarlet	écarlate.
Straw colour	couleur de paille.
Tortoise shell colour	couleur de tortue.
White	blanc.
Whitish	blancheâtre.
Yellow	jaune.
Yellowish	jauneâtre.

COMMERCIAL FORMS.

Form of a Cheque.

Bradford, 5th January, 1860.

Messrs. L. Harrison & Co.; on demand pay to ourselves, or order, the sum of One Hundred Pounds.

£100. W. W. & Co.

Another Form of a Cheque

Bradford, 20th January, 1860.

Pay to Mr. A. B., or bearer, the sum of One Hundred and Thirty Five Pounds on account of

£135. C. E. & Co.

North Western Banking Co., Bradford.

Form of a Receipt on Account.

Bradford, 3rd January, 1860.

Received of Mr. C. I. B. the sum of Two Hundred and Thirty Pounds, Ten Shillings, on account.

£230 10s. C. G. & Co.

Form of a Receipt in full.

Bradford, 17th January, 1860.

Received of Messrs. N. O. P. & Co. the sum of One Hundred and Fifty Pounds, Sixteen Shillings and Ninepence, for payment in full of all demands.

£150 16s. 9d. GEO. CRABTREE.

Form of a Bill, 14 *days after sight.*

£85. Bradford, 9th January, 1860.

Fourteen days after sight, please to pay to the order of Mr. D. E. F. the sum of Eighty Five Pounds, as per advice of

X. Y. Z.

Messrs. F., G., H., & Co., LONDON.

Form of a Bill of Exchange, 3 *months after date.*

£450 19s. Bradford, 16th January, 1860.

Three months after date, pay to Messrs. F. R. & Co., or order, the sum of Four Hundred and Fifty Pounds, Nineteen Shillings, for value received, as advised by

N. S. & Co.

Messrs. D., B., R., & Co., LONDON.

Form of a Bill of Exchange on Hamburg.

£120. Bradford, 17th January, 1860.

Three Months after date, pay to the order of ourselves, the sum of One Hundred and Twenty Pounds value in account as per advice. Exchange as per Endorsement.

A. L. & Co.

Messrs. M. W. & Co., HAMBURG.

Form of a Bill of Exchange, 2 months date, on Paris.

fr.3920. Bradford, 18th January, 1860.

Two Months after date, pay this our first Bill of Exchange (second and third not paid) to the order of Messrs. G. S. & Co., Three Thousand Nine Hundred and Twenty francs, for value received, as advised by

J. N. B. & Co.

Messrs. G. R. & Co., PARIS.

Form of a Bill of Exchange, 2 months date, on Roubaix, payable in Paris.

fr.4500. Bradford, 20th January, 1860.

Two Months after date, pay this my first of Exchange, (second and third not paid), the sum of Four

Thousand Five Hundred francs, for value received, as per advice of O. P. R.

Mr. R. S. T., Roubaix,
payable in Paris.

In case of need at Messrs. R. S. & Co.

O. P. R.

Pro forma. Bradford, 5th January, 1860.

Invoice of Goods from Messrs. W. W. & Co., ordered and sent for account and risk of Messrs. L. B. & Co., in Hamburg, to Messrs. A. & C., in Hull, to be forwarded thence, under Insurance, per Steamer.

Terms—One Month net.

		£.	s.	d.
No. 1	20 pcs. 6/4 Orleans Black, 40 yds. @ 30/	30	0	0
„ 2	10 „ 7/4 Cobourgs „ „ „ „ 25/	12	10	0
„ 3	15 „ 3/4 Lastings „ 28 „ „ 56/	42	0	0
„ 4	35 „ 6/4 Alpacas „ „ „ „ 33/	57	15	0
„ 5	30 „ 6/4 Mixtures „ 50 „ „ 29/	43	10	0
	£	185	15	0
	CHARGES.			
	Making up at 6d. pr. pce. . . 2 17 6			
	Packing Charges . . . . . }			
	Freight to Hull . . . . . } 1 13 0			
	Shipping Charges & Postage }			
	Insurance on £200 . . . . . 0 18 6	5	9	0
	£	191	4	0
	Commission 3 per cent.	5	15	0
	S. E. & O. . . . £	196	19	0

Wm. W. & Co.

Pro forma. Hamburg, 23rd Feb., 1860.

Account Sales of Goods, consigned to us by Messrs. W. W. & Co., in Bradford, and received by the *Jolly Tar*, from Hull, to be paid 2 months after delivery, as follows :

No. 1	20 p.	6/4 Orlns.	Blk.	40 yds.	@ B.Mk.	23/6	467 8
„ 2	10	7/4 Cbgs.	„	„	„	18/9	183 6
„ 3	15	3/4 Lstngs.	„	28yds.	„	43/	645 0
„ 4	35	6/4 Alpcs.	„	„	„	23/9	819 11
„ 5	30	6/4 Mxtrs.	„	50yds.	„	21/4	637 8
						Bco. M.	2753 1
				CHARGES.			
				Freight from Hull . B. M.		7 8	
				Carriage and Warehousing		3 12	
				Town dues ½ per cent. . . .		14 0	25 4
						B. M.	2727 13
				Commission 3 per cent.			81 13
				S. E. & O. Net.		B. M.	2646 0

L. B. & Co.

VARIOUS MODES OF BEGINNING LETTERS.

In receipt of your favour of the —— we beg to reply, &c.

In possession of your letter of the —— I beg to state, &c.

In reply to your esteemed favour of the —— we are sorry to say, &c.

I refer to my last of the —— and have now the pleasure to say, &c.

We are duly favoured with yours of the —— and regret to inform you, &c.

I duly received your favour of the —— and have taken notice of, &c.

We beg to acknowledge receipt of your letter of—,&c.

I am in receipt of your favour of the ——, &c.

We are in possession of your esteemed of the ——, &c.

Yours of the —— crossed ours of the ——, &c.

We have to acknowledge the receipt of your letter of ——, &c.

Referring to my last of the —— I now have the pleasure, &c.

Confirming our last letter of the ——, &c.

I beg to confirm my last letter of the —— and have since, &c.

We confirm our last letter of the ——, &c.

Since our last letter of the —— we have received yours of ——, &c.

We addressed you on the —— and have since been favoured with your letter of the ——, &c.

I last wrote you on the —— and have since come in possession of your favour, &c.

Our last letter was dated the —— and since then we have received your esteemed favour of ——, &c.

Yours of the —— is duly to hand, in reply to which I beg to state that, &c.

In compliance with the request contained in your favour of the —— it is our intention, &c.

Complying with the request contained in yours of ——, &c.

In accordance with your favour of the, &c.

Agreeably to the request contained in your favour of ——, &c.

Comformably to your letter of the ——, I have, &c.

TERMINATIONS OF LETTERS.

I or we beg to remain respectfully,
I or we remain respectfully,
I or we beg to remain,
I or we remain,
I or we are,

Gentlemen or Sir,

Yours respectfully,
Yours truly,
Yours sincerely,
Your obedt. servants.
Yours obediently,
Yours faithfully.

MONEYS, WEIGHTS, & MEASURES.

			fr.	c.
The average exchange in London on Paris is			25	30
thus 1 Sovereign	= 20s.	. . . . . is equal to	25	30
½ „	= 10s.	. . . . . „	12	65
1 Crown	= 5s.	. . . . . „	6	32
¼ „	= 2s. 6d.	. . . „	3	16
1 Florin	= 2s.	. . . . . „	2	53
1 Shilling	= 12d.	. . . . . „	1	26
Sixpence	. . . . .	„	0	63
1 Penny	. . . . .	„	0	10

Avoirdupoids Weight.

1 Ton = 20 cwts.	is equal to	1015,84	Kilogrammes
1 Cwt. = 4 qrs.	„	50,792	„
1 Qr. = 28 lbs.	„	12,70	„
1 lb.	„	453,6	Grammes.

Troy Weight.

1 lb. = 12 oz.	is equal to	373,2	Grammes.
1 oz. = 20 dwt.	„	31,1	„
1 dwt.	„	1,55	„

Long Measure.

1 Yard = 3 feet	is equal to	91,4	Centimetres.
1 Foot = 12 inches . .	„	30,5	„
1 Inch	„	2,5	„

Dry Measure.

1 Quarter = 8 bushels	is equal to	2,9075	Hectolitres
1 Bushel = 4 pecks	„	36,344	Litres.
1 Peck = 2 gallons	„	9,086	„
1 Gallon	„	4,543	„
1 Chaldron (of coals) = 36 bshls	=	13,08384	Hectolitres

Liquid Measure.

1 Hogshead = 63 gallons	is equal to	2,38455	Hectl.
1 Gallon = 4 quarts	„	3,785	Litres.
1 Quart = 2 pints	„	0,946	„
1 Pint	„	0,473	„
1 Imperial Gallon . . .	„	4,543	„

Phraséologie Commerciale.

PARTIE SECONDE.

Français—Anglais.

A.

Abandonner	to abandon.
Absolument	absolutely.
Accaparer	to forestall.
Acceptation	acceptance.
par intervention	acceptance under protest and act of honour.
faute d'acceptation.....	for non-acceptance.
refus d'acceptation	refusal to accept.
revêtir d'une acceptation.....	to furnish with acceptance.
Accepter.....	to accept.
Accepteur	acceptor.
Accommodement	accommodation, convenience.
Accomplir	to accomplish, to fulfil.
Accomplissement	accomplishment, fulfilment
Accord	agreement, adjustment.
d'un accord commun...	with mutual agreement.

Accorder..... to grant, to allow.

Accréditer ..... to give authority.

Accueil ..... protection, honour (of a bill).

faire bon accueil ..... to honour, to protect.

trouver bon accueil ... to meet with due honour.

Accueillir ..... to honour, to protect (of bills).

être bien accueilli ..... to meet with due protection.

Achat ..... purchase.

d'avance ..... purchase by anticipation.

sur livraison ..... purchase on delivery.

Acheter ..... to buy, to purchase.

à bon marché ..... to buy cheap.

cher..... to buy dear.

au comptant ..... to buy for ready money.

à crédit ..... to buy on credit.

des rentes, ou fonds... to buy funds.

Acheteur .. .. purchaser.

A compte ..... partial payment.

Acquit..... receipt, acquittance.

de douane ..... customhouse acquittance.

de sortie ..... cocket.

pour acquit..... paid, received.

donner acquit de ..... to give a receipt for.

Acquittance ..... acquittance.

Acquitter ..... to receipt, to settle.

un mémoire, une note . to receipt a bill.

Acte d'intervention ..... intervention, act of honour

de société ..... deed of partnership.

Actifs ..... assets.

Action	share, stock.
titre d'une action	document of a share.
les actions baissent	the stocks fall.
par action	joint stock.
Actionnaire	shareholder.
Addition	addition, the casting up.
Adhérer	to adhere to, to stick to.
Admêttre	to admit, to allow of.
Admission	admission, admittance.
Administrateur	guardian, trustee.
Adresse	address, direction (on a letter).
au besoin	address in case of need (of a bill.)
Adresser	to send, to address (a letter, &c.)
adresser un navire, à qn	to address a vessel to.
Affaire	affair, business.
liaison d'affaires / relations d'affaires	mercantile connection.
en affaires	engaged in business.
faire des affaires	to do business.
faire de bonnes affaires	to do a great deal of business.
liquider ses affaires	to liquidate one's affairs.
soigner ses affaires	to attend to one's business
vaquer aux affaires	to attend to business.
Affaires maritimes	maritime business.
de banque	bank business.
Affirmer	to affirm, to avow.
Affranchi	post paid (of letters). carriage paid (of parcels).
Affranchissement	pre-payment of postage. pre-payment of carriage.

Affrètement ..... freighting.
Affréter ..... to freight, to charter.
Affréteur..... freighter, charterer.
Agence ..... agency.
Agent ..... agent.
  agent de change..... stockbroker.
Agio ..... agio.
  fixe ..... constant agio.
  variable ..... fluctuating agio.
Agiotage..... stock-jobbing.
Agioteur..... stock-jobber.
Ajournement ..... adjournment.
Ajourner..... to adjourn.
Ajuster .... to adjust, to make agree.
Allége..... lighter.
  frais d'allége ..... lighterage.
Allouer ..... to allow, to admit.
Améliorer ..... to improve, to better.
Amortir ..... to sink (of funds).
Amortissement ..... sinking (of funds).
  fonds d'amortissement. sinking fund.
An ; nouvel an ..... new year.
Ancre ..... anchor.
Annonce..... advertisement.
Annoncer ..... to advertise, to announce.
Annuité ..... annuity.
  détenteur d' annuité ... annuitant.
Appoint ..... bill, difference of account.
  net appoint..... the exact difference.
  faire l'appoint..... to pay the exact difference.
Annuller..... to annul, to make void.

Anticiper..... to anticipate.
un payement ..... to pay before due.
Apprécier ..... to estimate, to value.
Apprêt ..... dressing, finishing(of cloth)
Apprêter..... to dress, to finish (of cloth).
Apprêteur ..... dresser, finisher (of cloth).
Arbitrage ..... arbitration.
Arbitre ..... arbitrator, umpire.
Arbitrer ..... to act as an umpire.
Argent..... money, silver.
comptant ..... ready money.
convertir en argent .... to convert into money.
placer son argent ..... to put money out to interest.
toucher de l'argent ... to receive, to draw out money.
Arrangement..... arrangement, settlement, adjustment.
à l'amiable ..... amicable adjustment.
Arranger ..... to arrange, to settle, to adjust.
Arrérage ..... arrears.
Arrimage ..... stowage.
Arrimer ..... to stow.
Arrivage..... arrival.
nouvel arrivage ..... fresh arrival.
Article ..... article.
Articles d'exportation..... articles of exportation.
d'importation ..... articles of importation.
Assignation ..... assignment.
faire une assignation ... to assign over.

Association..... partnership.
contrât d'association ... deed of partnership.
faire une association avec qn ..... } to enter into partnership with any one.
Associé ..... partner.
associé commanditaire. sleeping partner.
directeur..... { managing partner, principal.
gérant..... acting partner.
Associer; s'associer avec qn. ..... } to enter into partnership with any one.
Assortiment ..... assortment.
Assurance ..... insurance.
assurance maritime ... marine, ship insurance.
assurance sur risque ordinaire ..... } common insurance.
assurance sur tout risque de mer ..... } insurance against every risk at sea.
compagnie d'assurance insurance company.
courtier d'assurance ... insurance broker.
police d'assurance..... policy of insurance.
prime d'assurance ..... premium of insurance.
sans assurance ..... without insurance.
sous assurance ..... under insurance.
effectuer une assurance to effect an insurance.
Assurer ..... to insure.
Assureur ..... insurer, underwriter.
Augmentation ..... augmentation, increase.
Augmenter..... to augment, to increase.
Autoriser ..... to authorize, to empower.
Aval ..... guarantee.
Avance; en avance ..... in advance.
Avances; faire des avances to make advances.

Avantageusement, le plus to the best advantage.
Avarie ..... average, damage.
Avarie grosse ..... general average.
avarie particulière ..... particular average.
franc d'avarie ..... } free from damage.
sans avarie ..... }
Avarié ..... damaged.
Avenir, à l'avenir ..... in future.
Avis ..... advice, notice.
du marché ..... market advice.
faute d'avis ..... for want of advice.
lettre d'avis ..... letter of advice.
sans avis ..... without advice.
sous avis ..... with advice.
suivant l'avis de ..... as per advice.
donner avis de ..... to advise.
Aviser ..... to advise.
Avoir ..... Cr., the credit side.

B.

Baisse ..... fall, decline.
en baisse ..... on the fall.
subir une baisse ..... to suffer a decline.
Baisser ..... to fall, to decline.
Balance, solde ..... balance (in account) scales
du commerce ..... balance of trade.
feuille de balance ..... balance sheet.
solder une balance ..... to discharge a balance.
etablir une balance ... to strike a balance.
Balle, ballot ..... bale.
Banque ..... bank.
Banque particulière ..... private bank.
succursale ..... branch bank.

par actions ..... joint stock bank.
action de banque ..... bank share.
billet de banque..... bank note.
compte de banque ..... bank account.
directeur de banque ... manager of the bank.
avoir un compte en banque ..... } to keep an account at a bank.

Banquier..... banker.

Banqueroute ..... bankruptcy.
en banqueroute ..... in a state of bankruptcy.
faire banqueroute ..... to be a bankrupt, to break
les biens d'un banqueroute ..... } the estate of a bankrupt.

Banqueroutier..... bankrupt.

Baril ..... a small barrel, a keg.

Barique ..... a large barrel, a hogshead.

Bassin..... a dock (for ships) a basin.

Bateau ..... boat.
bateau à vapeur ..... steam boat.

Bâtiment..... a ship, a vessel.
marchand ..... merchant-man.

Bénéfice ..... profit.
à bénéfice ..... at a premium.

Besoin ; au besoin..... in case of need.

Biens ..... estate, property.
cession de biens..... surrender of property.

Bien-aise..... very glad.

Bilan ..... balance-sheet.
deposer son bilan ..... to file a schedule.

Billet, effet..... bill, draft.
négociable ..... negotiable bill.
échu ..... bill due.
de complaisance..... accommodation bill.

sans endossement ..... unindorsed bill.
acquitter un billet ..... to take up a bill.
escompter un billet ... to discount a bill.
faire honneur à un billet to honour a bill.
Boisseau ..... bushel.
Bon, mandat ..... cheque, voucher.
Bord ..... board (of ship).
frais de mise à bord ... shipping charges.
vendu à bord ..... free on board.
Bordereau ..... note, memorandum.
Bourse ..... exchange.
bulletin de bourse..... course of exchange.
Brevet..... patent.
Bulletin ..... list.
bulletin de change..... course of exchange.
bulletin de marché..... price list (of goods).
Bureau ..... office.
But ..... aim, purpose.

C.

Cabotage..... coasting.
Caisse..... cash, chest.
caisse d'amortissement. sinking fund.
solder la caisse ..... balance the cash book.
Caissier ..... cashier.
Calcul ..... calculation, casting-up
Calculer ..... to calculate, to cast up
Calme ..... flat, dull.
Cachet ..... seal.
sous cachet volant ..... with open seal.
Cacheter ..... to seal.
Capital ..... capital, stock,

Capitaux..... capital, funds.
capitaux abondants ... large capital.
capitaux fictifs ..... fictitious capital.

Capitaliste ..... capitalist, fund holder.

Caution ..... bail, security.

Cautionner..... to give security, to caution.

Cargaison ..... cargo.
débarquer une cargaison to discharge a cargo.
embarquer une cargaison to take in a cargo.

Carré ..... checked.

Céder ..... to yield, to give up.

Cent ..... cent.
pour cent (%)..... per cent.

Céréales ..... cereals, corn.

Certificat ..... certificate.

Certifier ..... to certify, to assure.

Cession ..... assignment, surrender.
cession de biens..... surrender of property.
faire une cession de biens ..... to make an assignment of property.

Chaland ..... customer.

Chaleur, zèle ..... eagerness, zeal.

Change ..... exchange.
cours de change..... course of exchange.
lettre de change ..... bill of exchange.
premier, seconde, et troisième de change first, second, and third of exchange; set of bills.
taux de change ..... rate of exchange.

Changer ..... to change, exchange.
la cargaison ..... to shift the cargo.

Changeur ..... money changer.

Chapeau (terme marit.) ... primage.

Charge	charge.
à charge de.....	to the charge of.
Charge (terme marit.) ...	charge.
en charge	in lading.
être en charge	to be in lading.
Chargement	shipment, lading.
Charger (terme marit.) ...	to load, to ship.
charger au bord d'un navire	to send on board of a ship
Charger ; se charger de...	to take upon one's self.
Charte-partie	charterparty.
Cherté.....	dearness.
Chicane	chicane, chicanery.
Chicaner	to cavil, to wrangle with.
Chicanerie	vexatious cavilling.
Chicaneur	a wrangler, a trifler.
Choisir	to choose, to select.
Choix	choice, selection.
Circonspect	circumspect, cautious.
Circulaire (lettre)	circular (letter).
Circulation	circulation, currency.
Client	customer, client.
Clientèle.....	custom, business.
Cœur ; avoir au cœur.....	to desire ardently.
Colis	package, bale (of any kind)
Commande, ordre	order.
contremander un ordre	to countermand an order.
annuller un ordre	to annul an order.
Commander	to order.
Commanditaire	sleeping partner.
Commerçant	trader, a dealer.
commerçant en gros ...	wholesale dealer.
commerçant en détail	retail dealer.

Commerce	commerce, trade, business.
genre de commerce ...	line of business.
maison de commerce...	commercial house, firm.
faire le commerce de ...	to carry on business in.
se mettre dans le commerce	to go into business.
le commerce languit ...	trade is dull, slack.
Commercial	commercial.
Commettant	one who sends orders.
Commis	clerk.
voyageur commis	commercial traveller.
chef commis	principal clerk.
commis de confiance...	confidential clerk.
Commission	commission, order.
maison de commission.	commission merchant, agent.
en commission	in commission.
faire la commission ...	to carry on commission business.
Commissionaire.....	commission agent.
négociant commissionaire	commission merchant.
Commun, mutuel	common, mutual.
ami commun	mutual friend.
Communiquer	to communicate.
Compagnie de commerce	trading company.
Compensation	compensation, a set off.
Compenser	to compensate, to set off.
Compétent	competent, qualified.
Complaisance.....	accommodation.
billet de complaisance .	accommodation bill.
papier de complaisance	accommodation paper.

Composer, avec ses créanciers	to compound with one's creditors.
Comptant	cash, ready money.
au comptant	for cash, ready money.
acheter comptant	to buy for cash.
payer comptant	to pay cash.
vendre comptant	to sell for cash.
Compte	account.
compte courant	account current.
compte simulé	pro forma account.
Compte d'assurance	insurance account.
compte d'intérêt	interest account.
compte de vente	account sales.
extrait de compte ..... / relevé de compte	extract of an account.
solde de compte.....	balance of an account.
à compte.....	part payment.
compte ouvert	open account.
de compte à demi	joint account (when two).
aux risques et sur le compte de	on account and risk of.
suivant compte	as per account.
balancer, solder un compte	to balance an account.
confronter des comptes	to compare accounts.
créditer un compte de	to credit an account with.
débiter un compte de...	to debit an account with.
dresser un compte de quelqu'un	to make out any one's account.
ouvrir un compte	to open an account.
régler un compte	to settle an account.
Compter	to count, to reckon.
Conclure un marché	to settle a bargain.
Concurrence	competition.

jusqu'à la concurrence de ..... } to the amount of.
être en concurrence de to compete with.
Condition ..... condition.
Conditionné ..... in condition.
bien conditionné ..... in good condition.
mal conditionné..... in bad condition.
Confiance; avec confiance with confidence.
Conforme à..... in conformity with.
Conformer; se conformer à..... } to conform to, to comply with.
Conformité ..... conformity.
passer en conformité... to note in conformity.
Conjoncture ..... conjuncture.
Connaissement ..... bill of lading.
Connaissance ..... knowledge, acquaintance.
Connaisseur ..... a judge (in goods)
Connaître ..... to know, to be acquainted.
se connaître bien en marchandises ..... } to be a good judge of goods
Consignataire ..... consignee.
Consignateur ..... consigner.
Consignation ..... consignment.
marchandises en consignation ..... } consignment of goods.
envoyer en consignation to consign.
Consigner ..... to consign.
Consommateur ..... consumer.
Consommation ..... consumption.
Contenir ..... to contain, to include.
Contenu ..... contents.
Contracter ..... to contract.

Contrat ..... contract.
Contre ; par contre ..... per contra.
Contrebande ..... contraband.
faire la contrebande ... to smuggle.
Contre maître ..... foreman (in a mill).
Contremander ..... to countermand.
Contresigner ..... to countersign.
Contribution ..... average (marit.), contribution.
Convénience ; à votre convénience ..... at your convenience.
Convenir ..... to agree, to suit.
Convention ..... agreement.
Convertir en espèces ..... to turn into money.
Convoi ..... convoy.
Convoquer ..... to call together.
convoquer les créanciers to call together the creditors.
Correspondant ..... correspondent, commercial friend.
Cote ..... quotation.
Coter ..... to quote.
Couleur ..... colour.
couleur qui se passe ... fading colour.
couleur solide, durable fast, permanent colour.
Courant ..... current, running.
le 15 du courant..... the 15th instant.
dans le courant du mois in this month.
fin courant ..... at the end of this month.
être au courant de ..... to be continually advised of
tenir quelqu'un au courant ..... to keep any one constantly advised of.

Courrier ..... post.
dans le cours regulier du courrier..... } in due course of post.
par le courrier de ce jour by to-day's post.
par le courrier prochain by next post.
par le retour du courrier by return of post.
Cours ..... course.
d'affaires ..... course of business.
de change ..... course of exchange.
du marché ..... market price.
Courtage..... brokerage.
Courtier ..... broker.
d'actions ..... share broker.
d'assurance ..... insurance broker.
de change ..... bill broker.
de douane ..... custom-house broker.
de navire ..... ship broker.
Cout ..... cost.
Couts d'un procés ..... cost of a law suit.
Couter..... to cost.
Coutume..... custom, manners, fashion.
Couvert; sous couvert ... under cover.
à couvert..... under shelter.
couvert d'une lettre ... cover of a letter.
Couverture ..... covering, pretence.
Couvrir; se couvrir ..... { to take one's reimbursement.

D.

Date; à huit jours de date eight days after date.
à quinze jours de date fifteen days after date.
Déballer ..... to unpack.
Debarquement ..... landing.

Débit ..... debit.
à mon débit..... to my debit.
à votre débit ..... to your debit.
porter à débit de quelqu'un ..... } to place to any one's debit
Débit ..... sale, market.
débit difficile ..... a heavy market.
débit facile ..... easy sale, saleable.
Débiter ..... to charge with.
Débiteur ..... debtor.
Déboursement ..... disbursement.
Debours ..... advance of money.
Debourser ..... to disburse.
Décês, mort ..... decease, death.
Décharger ..... to unload.
un navire ..... to unload a ship.
Décider ..... to decide upon.
Déclaration ..... declaration.
déclaration de faillite ... declaration of bankruptcy.
Décompte ..... discount.
Décourager..... to discourage.
Dédommager..... to indemnify.
Dédier; se dédier ..... to apply one's self to.
Déduction ..... deduction.
Déduire ..... to deduct.
Défalcation..... abatement.
Défaut..... deficit, fault.
Déficit..... deficiency, déficit.
Délai ..... delay, a put off.
Demande ..... claim, demand.
jouir d'une demande ... to experience a demand.

Demandé ..... in demand, in request.
fort demandé ..... in good demand.
peu demandé ..... in little demand.
Demander ..... to request, to demand, to order.
être bien demandé..... to be in good demand.
être peu demandé ..... to be in little request.
Démarche ..... step, measure.
Départir ..... to distribute, to bestow upon.
Dépasser..... to overdraw, to go beyond
dépasser les limites ... to go beyond the limits.
Dépendre ..... to depend.
Déposer ..... to deposit, to lodge (money)
Dépôt ..... deposit, agency.
en dépôt ..... as a deposit.
établir un dépôt ..... to establish an agency.
Dernier (d'un mois) ..... ultimo.
Dès ..... from.
dès à present ..... from this moment.
Désirer ..... to wish, to desire.
Désormais ..... henceforth, hereafter.
Destination..... destination.
à sa destination ..... to its destination.
en destination pour ... bound to.
Détail, en ..... in retail.
Détails ..... particulars.
Dette ..... debt.
active ..... active debt.
passive ..... passive debt.
fondée..... funded debt.
éteindre une dette..... to pay off a debt.
Dévis ..... estimate.
approximatif ..... rough estimate.

Devoir	to owe.
être dû	to be due.
Différend	difference.
partager le différend	to split the difference.
Dire; c'est à dire	that is to say, videlicet, viz.
Directeur	director, manager.
Diriger	to direct, to manage.
une affaire	to manage a business.
Disposer de	to dispose of.
disposer sur	to value, to draw on.
Disposition	disposal, command.
laisser à la disposition de	to leave to the disposal of.
Dissolution (d'association)	dissolution (of partnership)
Dissoudre (une société)	to dissolve (a partnership).
Divers	sundry, various.
Dividende	dividend, instalment.
Dock	dock.
frais de dock	dock charges.
Domicile	domicile.
payable au domicile de	payable at the domicile of.
Domicilier	to domicile, to make payable at some one's house
Dommage	damage.
Donner garantie	to give security.
Dos; au dos de	behind, at the back.
Douane	custom house.
courtier de douane	custom house broker.
droit de douane	custom house duty.
Douanier	custom house officer.
Douceur; avec douceur	kindly.
Douceur	douceur, a present (for a service.

Douzaine ..... dozen.
Drap ..... woollen cloth.
imperméable ..... water-proof cloth.
fabrique de drap..... cloth manufacture.
Draperie..... cloth trade.
Droit ..... duty, claim.
droit prohibitif ..... prohibition duty.
droit de douane ..... custom house duty.
sans le droit ..... duty off.
Ducroire..... del credere.
Dûment ..... duly.
Duplicata ..... duplicate.
en duplicata ..... in duplicate.

E.

Eau..... water.
par eau ..... by water.
Echange ..... exchange, barter.
Echanger ..... to exchange, to barter.
Echantillon..... pattern, sample.
sur échantillon ..... per sample.
Echéance ..... maturity (of bills).
à l'échéance..... at maturity, when due.
jusqu' à l'échéance..... until maturity, till due.
Echelle ..... scale.
Echoir ..... to fall due (of bills).
échu ..... due.
Economie ..... economy.
Ecoulement ..... sale.
Ecouler ; s'ecouler..... to sell, to go off (of goods).
difficilement ..... of dull sale.
facilement ..... to meet with a ready sale.
Ecriture ..... entry, writing.
passer écriture conforme to enter accordingly.

Ecru ..... raw (of goods) grey.
Effet, billet..... bill, bill of exchange.
Effets de failli..... bankrupt's effects.
Efforcer ; s'efforcer de ... to strive, to endeavour.
Egarer ; s'egarer ..... to go astray.
la lettre s'est egarée ... the letter has gone astray.
Emballage ..... packing.
Emballer ..... to pack.
Embarras ..... trouble, difficulty.
Embarrasser ..... to embarras, to obstruct.
Embargo ..... embargo.
Emettre ..... to issue.
Emmagasinage ..... warehousing.
frais d'emmagasinage... warehousing charges.
Emmagasiner..... to warehouse.
Empaqueter ..... to pack up.
Empêcher ..... to prevent, to hinder.
Emplette ; faire une emplette ..... to purchase.
Employer ..... to employ.
Empressement ..... eagerness, ardour.
Empresser ; s'empresser to be eager, anxious.
Emprunt..... loan.
de l état ..... government loan.
Encaisser ..... to get in the money.
Encan ; vendre à l' encan to sell by auction.
Enchères ; vente aux enchères..... sale by auction.
Encombrer..... to over stock, to encumber
Encourager..... to encourage.
Endommager ..... to damage.

Endossement	endorsement.
en blanc	endorsement in blanc.
Endosser	to endorse.
Endosseur	endorser.
Engagements	engagements, liabilities.
faire honneur à ses engagements	to meet one's engagements
Enlever	to carry off.
Entrainer	to drag along, to occasion.
Entrée	entry.
porter à l'entrée	to make an entry of.
Entre nous	between ourselves.
Entremise	agency, medium.
Entrer en relations d'affaires	to enter into correspondence.
Entrepôt	mart, bond, bonded warehouse.
en entrepôt	in bond.
mettre en entrepôt	to bond.
Entreprendre	to undertake.
Enterprise	undertaking, enterprise.
à l'enterprise	by contract.
Entretenir	to maintain, to defray.
correspondance	to keep up correspondence
Envoi	the sending off, shipment.
faire un envoi	to make shipment, to send off goods.
Envoyer	to send, to ship, to forward
Eprouver une perte	to sustain a loss.
Epuiser	to exhaust, to empty.
Equipage (terme marit.)	crew.
Erreur; sans erreur et omission	errors and omissions excepted (E. & O. E.)

Escompte ..... discount.
taux d'escompte..... rate of discount.
Escompter ..... to discount.
Escompteur ..... discounter.
Espèces ..... species, cash, ready money
payer en espèces ..... to pay cash.
Essai ..... trial.
ordre d'essai ..... a sample trial.
en essai ..... for a trial.
Estimation ..... valuation.
Estimée ..... esteemed (letter) favour.
Etablir ..... to establish (a business)
venir d'etablir..... to have just established.
s'etablir ..... to establish one's self.
Etablissement ..... establishment.
Etat; en bon, en mauvais état ..... in good, in bad state, or condition.
Etendre ..... to increase, to extend.
Etendue ..... extent, length.
Etiquette..... label, ticket,
Etiquetter ..... to label, to ticket goods.
Etoffes ..... stuffs.
Evaluation ..... valuation, estimate.
Evaluer ..... to value, to estimate.
Exactitude ..... exactness, correctness.
en affaire..... mercantile correctness.
Examiner (faire la revision) to examine, to search into
Excédant..... surplus.
Excéder ..... to exceed, to go beyond, to over draw.
Exécuter ..... to execute, effect.

Existences ..... stock on hand.
Expédier (envoyer)..... to forward, to send off.
des marchandises ..... to forward goods.
Expéditeur..... shipper, agent, sender.
Expédition ..... shipping, sending.
lettre d'expédition ..... way bill.
Expirer ..... to expire.
Exportation; maison d'exportation ..... export house.
Exporter..... to export.
Exploitation ..... the working of mines, quarries, and pits.
Exploiter ..... to work (mines, quarries, coal pits, &c.)
Extension ..... extension, expansion.
Extrait de compte ..... extract of an account.

F.

Fabricant ..... manufacturer.
Fabrication..... manufacture.
Fabrique..... ..... manufactory.
Facture ..... invoice.
simulée ..... pro forma invoice.
Failli ..... bankrupt.
Faillite ..... failure, bankruptcy.
syndicat d'une faillite . commission of failure.
faire faillite..... to fail.
faire déclarer l'ouverture d'une faillite ..... to strike a docket.
Faire de son mieux ..... to do one's best.
Fait; être au fait ..... to be well acquainted with.
Familiariser; se familiariser..... to make one's self acquainted with.

Familier	familiar.
Faveur; en faveur de	in favour of.
Favoriser	to favour.
Fertile	fertile, fruitful.
Fertilité	fertility, fruitfulness.
Feu mon mari	my late husband.
Fixer	to fix, to establish.
Flatter; se flatter	to flatter one's self.
Fléchir (des prix) ceder, baisser	to be on the fall, to give way.
Flotter; faire flotter (un navire)	to set afloat (a vessel).
Foi; ajouter foi	to believe, to give credit to
en bonne foi	really, truly.
Fondé de pouvoir	attorney.
Fonds	funds, stocks, capital.
publics	public funds.
placement dans les fonds	funded investment.
faire rentrer des fonds	to get in money.
les fonds baissent	the funds fall.
les fonds oscillent	the funds fluctuate.
les fonds montent	the funds rise.
Forfait; à forfait	by the lump.
Forme; être en bonne forme	to be in good order.
Formalité	formality.
Fournir	to furnish, to supply with.
des fonds	to supply funds.
traite sur (quelqu'un)	to value upon any one.
occasion	to give an opportunity.
Frais	charges, expenses.
faux frais	incidental expenses.

frais ordinaires ..... customary expenses.
frais en sus..... extra expenses.
exempt de frais ..... clear of charges.
tous frais dédutis ..... all deductions made.
Franc ..... free.
franc d'avarie ..... free from damage.
franc sous vergues..... free on board.
Franco ..... free from expense.
Frauder ..... to defraud.
Fret ..... freight.
d'aller et de retour..... freight out and home.
à titre de fret ..... on freight.
Fréter ..... to charter, to freight.
Fréteur ..... charterer.
Futur, au futur ..... for the future.

G.

Gage ..... deposit.
Gages ..... wages.
Garant ..... guarantee.
Garantie..... guaranty, security.
donner garantie ..... to give security.
Garder en main ..... to keep in hand.
Genre ..... kind, style.
dernier ..... latest style.
Gérant ..... manager, principal.
Gérer ..... to manage.
Grain ..... corn, grain.
Gratification ..... gratification, gift.
Greffe ..... registry.
Greffier ..... registrar.

Gré ; de bon gré ..... willingly.
de gré à gré ..... by private contract.
Grenier ..... granary.
Gros ; en gros ..... wholesale.
commerçant en gros ... wholesale merchant.
prix de gros ..... wholesale price.

H.

Hasard ..... risk, chance.
un heureux hasard..... a lucky chance.
Hâter ..... to hasten, to forward.
se hâter ..... to make haste.
Hausse ..... advance, rise.
en hausse ..... on the advance.
Hausser ..... to advance, to rise.
Homme de bien..... man of property.
homme d'honneur ..... man of honour.
Honneur. ..... honour.
faire honneur à un effet to honour, or take up a bill
intervenir pour l'honneur de la signature } to interfere for the honour of the drawer.
Huissier ..... bailiff.
Hypothèque ..... mortgage.
celui qui a une ..... mortgagee.
celui qui a hypothèqué son bien..... } mortgager.
Hypothéquer ..... to mortgage.

I.

Important ..... important.
Importateur ..... importer.
Importation ..... importation, imports.
commerce d'importation import trade.

Importer ..... to import.
Impulsion ..... impulsion.
Inadvertance ..... inadvertency, oversight.
Inclus; ci-inclus ..... enclosed.
mettre inclus ..... to enclose.
Indemnité ..... indemnity.
accorder une indemnité to grant an indemnity.
Induire ..... to induce, persuade.
Inférer ..... to infer, to conclude.
Information ..... enquiry.
Informer; s'informer..... to enquire.
Infuser ..... to infuse.
Insolvabilité ..... insolvency.
Insolvable ..... insolvency.
Inspecter ..... to inspect.
Inspection ..... inspection.
Instance ..... entreaty, solicitation.
Instigation ..... instigation.
Intérêt ..... interest.
composè ..... compound interest.
simple ..... simple interest.
porter intérêt ..... to bear interest.
placer à l'intérêt..... to place on interest.
soigner au mieux les intérêts de quelqu'un } to attend to any one's interest.
Intermédiaire..... medium, agency.
Intervenir ..... to intervene, to interpose.
Intervention ..... { intervention, the act of a third person honouring a bill.
Inventaire ..... to intervene, to interpose.
faire l'inventaire..... to take stock.

Irrachetable ..... unredeemable.
Issue ..... issue.

J.

Jeaugeage ..... gauging.
Jeauger ..... to guage.
Jetée ..... pier.
  droit de jetée ..... pierage.
Joindre ..... to join.
  ci-joint ..... annexed.
Juger ..... to judge, to distinguish.
Juridiquement ..... judicially.
Juste ..... just, equitable.
Justice ..... justice.
  rendre justice à quelqu'un ..... to do justice to any one.

L.

Lainage ..... woollen goods.
Laine ..... wool.
  filée..... worsted.
  lavée ..... washed wool.
  de carde ..... carding wool.
  de toison..... fleece wool.
  etoffes de laine ..... woollen stuffs.
  fil de laine ..... worsted yarn.
Laisser ..... to leave, to let.
  mains libres ..... not to limit.
Languir (des affaires)..... to languish, to be dull.
Languissant (des affaires). flat, dull.
Lest ..... ballast.
Lettre ..... letter.
  de change ..... bill of exchange.

de crédit ..... bill of credit.
d'avis ..... bill of advice.
de recommandation ... letter of recommendation.
à la lettre ..... literally.
Liaisons..... connection, correspondence
Lieu ..... place, occasion.
avoir lieu ..... to take place.
Limiter ..... to limit, to restrain.
Limites ..... limits, bounds.
Linge ..... linen.
linge uni ..... plain linen.
Liquidation ..... settling of accounts.
Liquider ses dettes ..... to clear one's debts.
Lin ..... flax.
brut..... undressed flax.
écru..... unbleached flax.
non peigné ..... uncombed flax.
Lisiére ..... list of cloth. / selvage of linen cloth.
Liste ..... list, roll.
Livraison ..... delivery.
Livre, *f.* ..... pound (weight).
Livre, *m.* ..... book.
tenue des livres ..... book-keeping.
tenue des livres en partie double ..... by double entry.
tenue des livres en partie simple ..... by single entry.
Livrer..... to deliver.
vente à livrer ..... sale on delivery.
à livrer ..... deliverable.
Lot ..... lot.
de choix ..... picked lot.
en magasin..... stock in hand.

Lotissement ..... allotment.
de marchandises ..... allotment of goods.
Louage ..... the hiring.
Louer ..... to hire, to let.
Lucratif ..... profitable.
Lumières ..... insight, knowledge.
Luxe; objets de luxe..... fancy goods.
Magasin ..... warehouse.
en magasin..... in store.
garder en magasin..... to keep on hand.
Magasinage ..... warehouse-rent.
Main; de la première main at first hand.
sous main ..... secretly.
Maintenir; se maintenir . to keep up.
Maison de commerce ... mercantile establishment.
Mandat ..... cheque, order.
Manière; en aucune manière ..... } by no means.
de travailler ..... manner of working.
Manifeste ..... manifesto, declaration.
Manque ..... want.
Manquer..... to be out of (not to have).
Marchander ..... to haggle, to bid for.
Marchandise ..... goods, wares.
faire une provision de marchandises ..... } to lay in a stock.
Marché ..... market, bargain.
bon marché ..... cheap.
course du marché ..... market-price.
coter un marché..... to quote a price.
bulletin de marché..... price list.
fournir le marché ..... provide the market.

Marge; en marge ..... on the margin.
Marque ..... mark, sign.
Marquer ..... to mark.
Masse (de failli) ..... estate (of a bankrupt).
Matière ..... material.
  brute ..... raw material.
Mêler ..... to mix.
  se mêler de ..... to meddle with.
Mémoire, *m.* ..... bill.
  acquitté ..... bill receipted.
Ménager ..... to husband, to manage.
  les frais ..... to save expenses.
Méprise ..... mistake, error.
Mesure ..... measure.
  comble ..... heaped measure.
Métier ..... loom, employment.
  fait au métier ..... made in the loom.
Mode ..... fashion.
  marchandises de mode fancy goods.
Modicité ..... smallness.
Modifier ..... to modify.
Modique ..... moderate, small.
Moitié ..... half.
  être de moitié ..... to go a half with one.
Monétaire ..... monetary.
Monnaie ..... coin, small change.
Montant ..... amount.
Mou (de demandes) ..... slack.
Mouvement des prix ..... range of prices.
Moyen ..... middling.
Moyenne; en moyenne... on an average.

N

Natte ..... mat, matting.
Naufrage..... shipwreck.
Naufrage; faire naufrage to make shipwreck.
Navire..... ship, vessel.
  courtier de navire ..... ship broker.
  en charge ..... a ship under charge.
  en décharge ..... a ship unloading.
Néant; mettre au néant to make void.
Nécessaire ..... needful.
  soigner le nécessaire... to do the needful.
Négliger ..... to neglect.
Négoce ..... trade.
Négociant ..... merchant.
Négociation ..... negociation, treaty.
  être en négociation pour to be in treaty for.
Négocier..... to trade, to negociate.
Net ..... net, clear.
  produit net..... net produce.
  poids net ..... net weight.
Notaire public ..... public notary.
Note ..... note, notice.
  suivant la note au pied { according to the note below.
  prendre note de la signature..... } to note the signature.
  de poids ..... note of weights.
Noter ..... to note, to take notice.
Notifier ..... to make known.
Nuance ..... shade.
Numéro ..... number.
Numéroter ..... { to number, to mark with a number.

O.

Obligation	bond.
porteur d'obligation	bond holder.
Obliger; être obligé	to feel obliged.
Obstacle	obstacle, impediment.
Obtenir	to get, to obtain.
Occasion	opportunity.
d'occasion	second hand.
donner occasion / fournir occasion	to give an opportunity.
trouver une occasion	to find an opportunity.
Occuper; s'occuper de	to be busy with.
Offices; rendre de bons offices	to render good services.
Offre	offer.
offre de service	offer of service.
Offrir	to offer, to bid.
Opération	transaction.
terminer une opération	to close a transaction.
Opérer	to transact.
Ordre	order.
d'achat	order for purchase.
de vente	order of sale.
à mon ordre	to my order.
à l'ordre de	to the order of.
billet à ordre	promissory note.
payable à l'ordre de qn.	payable to any one's order.
annuller un ordre	to cancel an order.
Origine; certificat d'origine	certificate of production.
Ossciller (des prix)	to fluctuate.
Ouvrir	to open.
un compte	to open account.
un crédit en faveur de	to open a credit in favour of.

P.

Panier..... hamper.
Papier..... bill.
  sur Paris..... bill on Paris.
  à courte échéance ..... bill at short date.
  à longue échéance ..... bill at long date.
  de complaisance..... accommodation bill.
Paquebot..... packet.
Paquet..... package, packet, parcel.
Pardonner; pardonnez la peine ..... excuse the trouble.
Participation; compte en participation ..... joint account.
Part..... part, portion, share.
  de ma part ..... on my part.
  nulle parte ..... nowhere.
  de part et d' autre ..... on both sides.
Partie ..... lot, parcel.
  par parties ..... in lots.
Parvenir..... to come to hand.
Parvenu; un parvenu ... an upstart.
Passer au crédit de ..... to place to the credit of.
  écriture en conformité to note accordingly.
Pavillon ..... flag.
Patron..... pattern, model.
Payable ..... payable.
  au domicile de ..... payable at the house of.
Payer ..... to pay.
  à l'ordre de..... to pay to the order of.
Payement ..... payment.
  au comptant ..... cash payment.
  partial..... payment by instalments.
  refus de payement..... refusal of payments.

Pécuniaire ..... pecuniary.
des affaires pécuniaires. money transactions.
Persuader ..... to persuade.
Perte ..... loss.
éprouver une perte..... to sustain a loss.
garantir de perte ..... to screen from loss.
Phare; droits de phare... lighthouse dues.
Pied; au pied de la lettre literally.
sur le pied de ..... at the rate of.
Pilotage ..... pilotage.
Place ..... market place.
bien fournie ..... well supplied market.
mal fournie..... bare market.
Placement; faire un placement ..... to sell, to dispose of.
Placer ..... to place, to dispose, to sell.
en fabrique ..... to give out to be made.
se placer ..... to find a sale.
ne pas se placer ..... not to find a sale.
Plaire ..... to please.
qu'il vous plaira accueillir ..... which please to honour.
Plaisir..... pleasure.
avec plaisir..... willingly.
Planche; jours de planche working days (maritime).
Plier ..... to fold, to fold up.
sous pli ..... enclosed.
Poids brut ..... gross weight.
net ..... net weight.
Police ..... policy.
police d'assurance ..... policy of insurance.
annuller une police ... to cancel a policy.

Port ..... port, harbour.
à entrepot ..... bonded port.
frais de port ..... port charges.

Port (du transport)..... carriage.
payé ..... carriage paid.
franc (de lettres)..... post paid.

Portage ..... porterage.

Porteur ..... bearer, holder.
dernier porteur ..... last holder.
être porteur d'un effet to hold a bill.

Portion, partie ..... portion, part.

Poste ..... post office.

Pourparler; être en pourparler ..... } to be in treaty.

Poursuite ..... pursuit, prosecution.

Pouvoir ..... power.
plein pouvoir ..... full power.
munir de pouvoir ..... to furnish with power.

Pratique..... practice, custom.
mettre en pratique..... to put into practice.

Pratiquer ..... to practice, to perform.

Préjudice ..... prejudice, injury, hurt.

Préliminaire ..... preliminary.

Prémature ..... premature, too hasty.

Preneur ..... buyer, holder.
d'une lettre de change. the holder of a bill.

Préparer bon accueil (à un effet)..... } to honour (a bill).

Prescrire..... to prescribe, to direct.
au change prescrit..... at the limited exchange.
aux prix prescrits ..... at the limited prices.

Présentation ..... presentation.
en retard de présentation overdue.

Prêt..... loan.

Preuve ..... proof, testimony.

Prévision ..... } foresight.
Prévoyance..... }

Prime ..... premium, bounty.
à prime ..... at a premium.
d'assurance ..... insurance premium.
comprise..... premium included.
produire une prime ... to bear a premium.

Principal (d'un commerce) the principal, chief.

Principal..... principal, capital.
payer le principal et les intérêts ..... } to pay the principal and interest.

Principe ..... principle.

Priorité ..... priority.

Prix ..... price, cost, value.
courant, ou actuel ..... market price.
juste ..... fair price.
exorbitant ..... exorbitant price.
moyen..... average price.
fixe ..... fixed price.
dernier prix ..... lowest price.

Probité ; une sévère probité ..... } strict probity.

Procès..... law suit.

Procuration ..... procuration. .
lettre de procuration ... power of attorney.
par procuration ..... per procuration, p.p.

Produire ..... to produce.

Produit ..... produce, proceeds.
principal..... staple commodity.
net produit..... net proceeds.

Profit ..... profit, gain.
et perte ..... profit and loss.
réaliser un profit ..... to realize a profit.
Profiter ..... to profit, to take advantage
de l'occasion ..... to take advantage of the opportunity.
Projet ..... project, design.
Prolongation ..... prolongation, delay
Prolonger ..... to prolong.
Proportion; en proportion in proportion.
Propos ..... purpose, design.
à propos de ..... with regard to.
Propriétaire ..... owner, proprietor.
Protéger ..... to protect, to defend.
Protester; faire protester . to protest.
Protêt; sous protêt ..... under protest.
prématuré ..... protest before due.
faute d'acceptation..... protest for non-acceptance.
faute de payement..... protest for non-payment.
Provision ..... provision, stock on hand.
faire la provision d'un effet ..... to provide for the payment of a bill.
Provisionner ..... to provide.
faire la provision ..... to lay in a stock.
Provisionellement..... / Provisoirement ..... provisionally.
Puissance ..... power, authority.

Q.

Quai ..... quay, wharf.
droit de quai ..... quay dues, wharfage.
Qualité ..... quality.
de première qualité ... / de la meilleure qualité prime quality.

Quart ..... a quart.
Qui pro quo, un..... a mistake, quod pro quo.
Quille (de vaisseau) ..... keel.
Quintal ..... hundred-weight (cwt.).
Quittance ..... receipt.
double quittance ..... double receipt.
pour solde de compte . { receipt in full of all demands.
Quitte ..... quit, clear.
Quote ..... quotation.

R.

Rabais, rabat ..... deduction, abatement.
Racheter..... to redeem, to buy in again.
Raison ..... rate.
à raison de ..... at the rate of.
Raison ..... firm (of a house).
sous la raison de ..... under the firm of.
Rapport; par rapport à cela..... } with reference to that, as to that.
Rare (de demandes) ..... slack (in request), scarce.
Réaliser (un profit)..... to realise (a profit).
Reception ; accuser reception ..... } to acknowledge receipt.
à la reception de ..... at the receipt of.
Recevoir ..... to receive.
au reçu de ..... at the receipt of.
avoir bien reçu ..... to have received.
valeur reçue ..... value received.
Recherché ..... sought for, in request.
être recherché..... to be in request.
Reciproquer ..... to reciprocate, to retaliate.
Reclamation ..... claim.

Recolte ..... harvest.
Recommandation ..... recommendation.
Recommander ..... to recommend.
Recommandé; notre recommandé ..... our travelle r.
Reconnaissance ..... acknowledgment, gratitude
Reconnaître ..... to acknowledge, to be thankful.
Recours ..... claim, recourse.
avoir recours ..... to have recourse.
Recouvrement ..... recovery.
Recouvrer ..... to recover.
Reçu ..... receipt.
son reçu vous servira d'acquit ..... his receipt shall be your discharge.
Reduction; faire une reduction. to make an abatement.
Reduire ..... to reduce.
Refaction ..... abatement, deduction.
Référence ..... reference.
donner des références à to refer to.
s'en référant à ..... referring to.
Référer ..... to refer.
se référer à..... se remettre à ..... se rapporter à ..... to refer to.
Refus ..... refusal.
Refuser ... . to refuse.
Regarder..... to regard, to concern.
celà ne me regarde pas that does not concern me.
ne pas y regarder de si près ..... not to be so particular about.
Règle; pour la bonne règle for the sake of regualrity.

Règlement	settlement, adjustment.
Régler.....	to settle, to adjust.
Regret; à regret	with reluctance.
à notre regret.....	to our regret.
Regretter	to regret, to grieve.
Régularité; pour plus de régularité	for the sake of more regularity.
Régulier; trouver régulier	to find all right.
Remboursement	reimbursement, repayment
effectuer son remboursement	to take reimbursement.
faire suivre en remboursement	to charge forward.
Rembourser	to reimburse, to refund.
être remboursé	to be refunded.
en vous remboursant de vos frais	carrying your charges forward.
Remercier	to thank.
Remettre	to remit.
Remise	remittance.
faire une remise.....	to remit.
Rendre	to deliver, to return.
rendu à bord	free on board.
Renfermé, sous ce pli.....	enclosed.
Renfermer	to enclose.
Renfort; pour renfort ...	as a fresh supply.
Renouveler.....	to renew.
Renseignments	information.
prendre des renseignments.....	to refer.
adresser pour les renseignments	to refer.
donner des renseignments.....	to refer.

Rentes ..... stocks, funds.
acheter des rentes ..... to put into the funds.
tant de rente ..... so much a year.
Rentier ..... fund holder.
Rentrée ..... payment, returns.
à la rentrée..... when in cash.
sauf rentrée..... in case of due payment.
faire des rentrées ..... to make returns.
Rentrer dans ses fonds ... to be refunded.
Renvoyer ..... to send back.
Répéter, réitérer..... to repeat.
Repondre ..... to reply, to answer.
Reponse ..... reply, answer.
en reponse à votre estimée ..... in reply to your favour.
Reprendre ..... to retake, to resume, to recover.
Repugnance ..... reluctance, unwillingness.
Requisition..... requisition, demand.
Reserve ; sauf la reserve usitée ..... under the usual reserve.
Reserver ; se reserver ... to reserve one's self.
Respectable ..... respectable.
Responsabilité ..... responsibility.
Ressource ..... resource, expedient, means.
Reste ..... residue, remainder.
au reste ..... as for the rest.
Rester..... to remain.
en arrière ..... to be behindhand.
Restreindre ..... to restrain, to limit.
Résultat .... the result.
Résulter ..... to result, to follow.

Retarder ..... to delay.
Retenir ..... to hold back, to deduct.
sous la retenue de vos frais ..... deducting your expenses.
Retirer ..... to withdraw, to retire, to quit.
Retour ..... return.
de prime..... return of premium.
sans frais ..... return without expenses.
Retourner ..... to return.
Retours ..... returns.
Réussir ..... to succeed.
Réussite ..... success, issue.
Revanche; en revanche... in return (for a kindness.)
Revenir ..... to result, to amount.
à ..... to amount to, to stand in.
au sujet ..... to return to the subject.
Revers..... ..... misfortune, reverse.
essuyer des revers ..... to experience misfortunes.
Revoquer ..... to countermand, to recall.
Risque..... risk.
pour compte et risque de on account and risk of.
Roulage acceléré..... fly waggon.
Rouler..... to roll, to move.
l'argent roule ..... money is stirring.
la question roule sur ce point ..... the question is this.

S.

Sac ..... sack, bag.
Sauvetage ..... salvage.
prix de sauvetage ..... salvage money.

Scrip ..... scrip.
  détenteur de scrip ..... scripholder.
Seconder..... to second, to support.
Selon les circonstances . according to circumstances
Séparation ..... separation.
  de société..... dissolution of partnership
Service ..... service.
  des services pareils ... similar services.
Servir ..... to serve, to be useful.
  de guide..... to serve as a guide.
Signature ..... signature.
  collective ..... joint signature.
  sociale..... signature of a firm.
  prendre note d'une signature..... to notice a signature.
Signer ..... to sign.
Simulé; facture simulée... pro forma invoice.
  compte de vente simulée pro forma account sales.
Société ..... partnership.
  acte de société ..... deed of partnership.
  dissoudre une société... to dissolve a partnership.
  former une société ..... to form a partnership.
Soiries ..... silk goods.
Soigner ..... to take care, to look after.
  le nécessaire ..... to do the needful.
  bien les affaires ..... to look well after business
  au mieux les intérêts de quelqu'un ..... to do one's best for the interest of any one.
Soin ..... care, attention.
  avoir soin de ..... to take care of.
  porter soin à ..... to pay attention to.
Solde de compte ..... balance of account.
Solder..... to balance, to settle.
  un compte ..... to settle an account.

Solidaire..... responsible.
Solidarité ..... responsibility.
Solliciter ..... to solicit, to entreat.
Solide ..... solid, good.
Solvabilité ..... solvency.
Solvable ..... solvent.
Somme ..... sum.
Souscripteur ..... signer, subscriber.
Souscription ..... signature, subscription.
Soutenir..... to sustain, to keep up.
le crédit ..... to sustain the credit.
les prix se soutiennent. prices keep up.
Spécification ..... specification.
Spécifier..... to specify.
Spéculation ..... speculation.
Stagnation ..... stagnation.
Starie ..... working days (maritime)
Subrécargue ..... supercargo.
Succéder..... to succeed, to prosper.
Succès ..... success, issue.
Suppléer..... to supply.
Supplément ..... supplement.
Supplémentaire ..... supplementary.
Supplier..... to beseech, to implore.
Supporter ..... to support, to sustain, to endure.
Surcharger..... to overcharge, to overstock
Surplus ..... surplus.
au surplus ..... moreover.
Surprendre..... to surprise, to astonish.
Suspendre les payements to suspend payment.

Suspens ; en suspens..... in suspense, unliquidated.
Suspension..... suspension, stoppage.
de payement ..... suspension of payment.
Sustaries..... overtime (maritime).
reclamer sustaries ..... to claim demurrage.

T.

Tâcher ..... to endeavour, to aim at.
Tacheter..... to mark with spots.
Tare ..... tare.
moyenne..... average tare.
nette ..... real tare.
Tarer ..... to take the tare of.
Tarif ..... tariff.
Taux ; aux taux de..... at the rate of.
de quai .... quay dues.
Teindre ..... to dye.
Teint ..... colour, dye.
grand teint, ou bon teint fast colour.
petit teint ..... fading colour.
Témoigner..... to testify.
Temporiser ..... to delay, to procrastinate.
Temps..... time.
en son temps ..... in due time.
en même..... at the same time.
Teneur de livres ..... book keeper.
l'art de tenir les livres. the art of book-keeping.
en partie simple..... by single entry.
en partie double..... by double entry.
Tenir ..... to keep, to hold.
quelqu'un au courant... to keep one well informed.
Terme..... term, time.

de payement ..... time of payment.
moyen ..... average time.
à court terme ..... at short date.
à long terme ..... at long date.
au terme d'usage..... at the usual date.
Termes égaux..... equal terms.
Tiré; le tiré (de traites)... drawer.
Tirer ..... to draw, to value upon.
une lettre de change ... to draw a bill of exchange.
par appoint..... to draw the exact sum.
Tireur..... the drawer.
Tissue..... cloth, fabric, tissue.
en piéces..... piece goods.
imperméable ..... water-proof goods.
Titre ..... document, claim.
avoir des titres à ..... to lay claims to.
Toile ..... cloth, linen.
blanchie ..... bleached cloth.
écrue ..... unbleached cloth.
à voile..... sail cloth.
Tonnage ..... tonnage.
Tonneau ..... ton.
Toucher (de l'argent)..... to draw, to receive money.
Tout ensemble, le tout ensemble ..... the whole taken together.
Traduire..... to translate.
Traduction ..... translation.
Traite; effet ..... draft, bill of exchange.
à vue ..... draft at sight.
à huit jours de vue..... draft at eight days sight.
à trois mois de date ... draft at three months date
qui court..... running bill.

faire traite sur quelqu'un to draw a bill on someone.
accepter une traite..... to accept a draft.
faire honneur à une traite ..... to honour a bill.
déshonorer une traite... to dishonour a bill.
Traiter une affaire ..... to negociate a business.
Traiteur (d'un effet) ..... drawer of a bill.
Transaction ..... transaction, agreement.
faire une transaction ... to compound.
Transferable ..... transferable, endorsable.
Transfert..... transfer.
Transiger ..... to compound, to come to an agreement.
Transit ..... transit.
droit de transit ..... transit duty.
en transit ..... in transit.
libre transit..... free transit.
Transmettre ..... to transmit, to hand.
Transport ..... conveyance, transfer.
Transporter ..... to convey, to transfer.
Traversée ..... passage, voyage.
Troquer ..... to barter.
Trouver ..... to find.
à redire ..... to find fault with.
une occasion ..... to find an opportunity.

U.

Ultérieur ..... ulterior, furthermost.
Ultimatum..... ultimatum.
Unanime ..... unanimous.
Uni..... even, smooth, plain.
Uniforme ..... even, regular, uniform.

Unir ..... to unite, to join.
Urbain ..... urban, belonging to a city.
Urgence ..... urgency.
Usage ..... usage, custom.
Usance ..... usance.
à usance ..... at usance.
lettre de change payable à deux usances. } bill payable at two month's date.
Usé ..... worn out.
Usine ..... manufactory.
Usuel ..... usual, common.
Usure ..... usury.
Usurier ..... usurer.
Utiliser ..... to make useful.

V.

Vaisseau ..... ship, vessel.
marchand ..... merchant-man.
Valeur ..... value.
à l'échéance ..... value at maturity.
ce jour ..... value this day.
en compte ..... value in account.
reçue ..... value received.
nominale ..... nominal value.
sur la valeur ..... ad valorem.
Vapeur ; bateau à vapeur. steam boat.
Vaquer ..... to attend to business.
Veiller aux intérêts de quelqu'un ..... } to watch over one's interests.
Vendre ..... to sell.
se vendre mal ..... to be of dull sale.
se vendre bien ..... to be of ready sale.

au rabais	to sell under price.
Venir d'etablir	to have just established.
à bout	to succeed.
Vente	sale.
difficile, lente	dull, heavy sale.
facile	ready sale.
de bonne vente	saleable.
de mauvaise vente	unsaleable.
compte de vente	account sales.
publique	public sale.
Vérifier	to verify, to audit.
Versement	deposit.
Verser	to deposit, to invest.
Vertu ; en vertu de	by virtue of.
Veuillez procurer l'acceptation	please to get accepted.
Viâ	viâ, by way of.
Voie	way, route, means.
par la voie de	by means of, by way of.
par la voie publique	by public conveyance.
Voiturier	waggoner, carrier.
Volonté	will, option.
laisser à la volonté de quelqu'un	to leave to the option of any one.
Vouloir dire	to mean.
Voyage, journée	voyage, journey.
le voyage d'aller et de retour	the voyage out and in.
Vu que	considering that.
Vue	sight.
à vue	at sight.
à huit jours de vue	at eight days sight.

LISTE DE COULEURS.

Blanc	white.
Blancheâtre	whitish.
Blanchi	bleached.
Bleuâtre	blueish.
Bleu	blue.
azur	azure blue.
céleste	sky blue.
clair	light blue.
foncé	deep blue.
gris	grey blue.
mazarin	mazarin blue.
pâle	pale blue.
vert	green blue.
Biche ; couleur de biche	fawn.
Blond	fair, flaxen.
Brique ; couleur de brique	brick.
Brunâtre	brownish.
Brun	brown.
clair	light brown.
foncé	deep brown.
pâle	pale brown.
Café ; couleur de café	coffee colour.
Canelle	cinnamon.
Cendre	ash colour.
Cerise	cherry colour.
Chaire	flesh colour.
Chataigne	chesnut colour.
Citron	lemon colour.
Chocolat	chocolate colour.
Clair	clear.

Clairet	claret.
Colombe ; couleur de colombe	dove colour.
Cramoisi	crimson.
Crême ; couleur de crême	cream colour.
Ecarlate	scarlet.
foncée	deep scarlet.
Ecremé	cream colour.
Fauve, couleur de fauve	fallow.
Feu ; couleur de feu	colour of fire.
Grisâtre	greyish.
Gris	grey.
clair	light grey.
foncé	deep grey.
pâle	pale grey.
de perle	pearl grey.
pommelé	dappled grey.
Incarnat	carnation.
Jaunâtre	yellowish.
Jaune	yellow.
foncé	deep yellow.
pâle	pale yellow.
vert	green yellow.
Lilas en grain	lilac.
Mêlé	mixed.
Noirâtre	blackish.
Noir	black.
bleu	blue black.
Orange	orange.
Pâle	pale.
Paille ; couleur de paille	straw colour.
Péche	peach colour.

Perle	pearl colour.
Pièrre	stone colour.
Pin	pine colour.
Ponceau	deep crimson.
Pourpre	purple.
Rosâtre	rosy.
Rougeâtre	reddish.
Rouge.....	red.
Sel et poivre	pepper and salt.
Sombre	dark.
Tabac	colour of tobacco.
Tortue	colour of tortoise shell.
Tourterelle, couleur de ...	dove colour.

MODÈLES COMMERCIALES.

Modèle de Mandat.

Paris, le 3 Janvier, 1860.

Payez à Monsieur C. I. D. ou porteur, la somme de trois mille quatre cents francs, dont vous débiterez le compte de

B. P. Fr.3400 E. F.

Messieurs G. F. & C

Modèle d'une quittance à compte.

Paris, le 6 Janvier, 1860.

Je reconnais avoir reçu de Monsieur—— la somme de deux mille trois cents francs dix centimes, à valoir sur son compte.

Fr.2300 10c. F. M.

Modèle d'une quittance pour solde de compte.

Paris, le 12 Fevrier, 1860.

Reçu de Messieurs—— la somme de six mille trois

cent cinquante huit francs, soixante quinze centimes, pour solde de compte.

Fr.6358 75c. N. O. & Cie.

Modèle d'une lettre de Change à 15 jours de vue

Fr.2330 60c. Londres, le 3 Fevrier, 1860.

A quinze jours de vue, il vous plaira payer à Monsieur P. G., ou à son ordre, la somme de deux mille trois cent trente francs et soixante centimes, valeur en espèces, sans autre avis.

B. C.

Messieurs D. E. F., à Paris.

Modèle d'une lettre de Change à 2 mois de date.

Fr.2500. Londres, le 12 Fevrier, 1860.

A deux mois de date, payez par cette première de change (la seconde et la troisième nel'étant) à l'ordre de Messieurs D. F. & Cie. la somme de deux mille cinq cents francs, valeur en compte, que vous passerez suivant l'avis de

G. H. & Cie.

Messieurs L. M. & Cie. à Paris.

Modèle d'une lettre de change à 3 mois de date, tirée sur Rouen, payable à Paris.

Fr.4652. Londres, le 4 Fevrier, 1860.

A trois mois de date, il vous plaira payer par cette première de change (la seconde et la troisième ne l'etant) à Monsieur—— ou à son ordre, la somme de

quatre mille six cent cinquante deux francs, valeur en marchandises, suivant l'avis de

S. T. & Cie.

Messieurs P. R. S. & Cie. à Rouen.
Payable à Paris.

Facture Simulée. Bradford, 15 Janvier, 1860.

Facture de 5 Balles de marchandises, chargées par Messieurs W. W. & Co., à Bradford, et envoyées à Messieurs A. B. & Co., à Hull, pour être expédiées à Ostende, par bateau à vapeur, sous assurance, à l'adresse et pour compte de Messieurs L. B. & Co., à Ostende, numérotées comme en marge.

Termes—1 Mois net.

		£.	s.	d.
No. 1	20 pcs. 6/4 Orleans noirs, 40 yards à 30/	30	0	0
„ 2	10 „ 7/4 Coburgs „ „ „ à 25/	12	10	0
„ 3	15 „ 3/4 Lastings „ 28 „ à 56/	42	0	0
„ 4	35 „ 6/4 Alpacas „ „ „ à 33/	57	15	0
„ 5	30 „ 6/4 Mélées „ 50 „ à 29/	43	10	0
	£	185	15	0
	FRAIS.			
	Empaquetage 6d. 2 17 6			
	Emballage . . . . Transport à Hull . . frais d'expéditeur et port de lettres 0 13 6			
	Assurance sur £200 . . . 0 18 6	5	9	0
	£	191	4	0
	Provision 3 pour cent.	5	15	0
	S. E. & O. £	196	19	0

W. W. & Co.

Compte de Vente simulée.

Ostende, 25 Fevrier, 1860.

Compte de Vente de 5 Balles de marchandises, consignées par Messieurs W. W. & Co., à Bradford, et reçues par le *Jolly Tar* de Hull, vendues payables à deux mois après livraison, savoir :

				fr.	c.
No. 1	20 pcs.	6/4	Orleans noirs 40 yards à fr46 50c.	930	0
„ 2	10 „	7/4	Coburgs „ „ „ à 48fr.	480	0
„ 3	15 „	3/4	Lastings „ 28 „ à 90fr.	1350	0
„ 4	35 „	6/4	Alpacas „ „ „ à 52fr.	1820	0
„ 5	30 „	6/4	Mélées „ 50 „ à fr48 75c.	1462	50
			fr.	6042	50
			FRAIS.		
			Fret de Hull fr25		
			Magasinage . . . . . fr12 75c.		
			Droits de Douane fr700	737	75
			fr.	5304	75
			Provision 3 pour cent.	159	15
			Produit net. fr.	5145	60

S. E. & O.

DIVERSES MANIÈRES DE COMMENCER LES LETTRES.

Nous avons l'honneur de vous annoncer que——

Je m'empresse de vous dire, en reponse à votre lettre du——

En reponse à votre lettre du—— nous avons l'honneur de vous annoncer——

Nous sommes honorés de votre lettre du——

J'ai l'honneur de recevoir votre lettre du——

Je viens de recevoir votre estimée du——

Je suis en possession de votre lettre du——

Nous avons l'honneur de vous annoncer, en reponse à votre lettre du——

J'ai l'honneur de vous transmettre ci-inclus——

J'ai l'honneur de vous dire, en reponse à votre lettre du——

Nous avons le plaisir de vous prévenir que——

Conformément aux ordres que vous m'avez donnés par votre lettre du——

J'ai le plaisir de vous transmettre sous ce pli——

Je viens de recevoir la lettre que vous m'avez fait l'honneur de m'écrire le——

En me référant à ma lettre du—— j'ai l'honneur de vous passer ci-inclus——

Depuis notre dernière du—— nous avons eu le plaisir de——

Conformément à l'ordre que vous m'avez donné par votre lettre du——

Je m'empresse de vous dire, en reponse à votre lettre du——

J'ai l'avantage de vous prévenir que——

Suivant le désire qu'exprime votre lettre du——

Nous avons l'honneur de vous transmettre ci-inclus.

En vous confirmant notre lettre du—— nous avons le plaisir de vous aviser que——

J'ai bien reçu votre lettre de——

Je vous confirme, Monsieur, ma lettre du——

J'ai reçu les lettres dont vous m'avez honoré en dates du——et——

Nous avons appris avec bien du plaisir que——

Nous eûmes l'honneur de vous écrire le—— et depuis lors nous avons reçu votre estimée du——

C'est avec bien du plaisir que nous avons appris par votre lettre du——

Je m'empresse de repondre à votre lettre du——

J'ai eu le plaisir de vous écrire le——

Nous apprenons à regret par votre lettre du——

Conformément au désire exprimé dans votre lettre du——

En reponse à votre lettre, dont vous m'avez honoré le——

Nous sommes en possession de votre lettre du——

DIVERSES MANIÈRES DE CONCLURE LES LETTRES.

Nous avons l'avantage de vous saluer bien sincèrement.

Agréez l'assurance de notre parfait devouement.

J'ai l'honneur de vous saluer.

En attendant, veuillez agréer mes salutations bien affectueuses.

Tout devoué à vos ordres, j'ai l'honneur de vous saluer très sincèrement.

Agréez, Monsieur, nos civilités empressées.

Constamment devoués à vos ordres, nous avons l'honneur de vous saluer avec estime.

Nous vous présentons, Messieurs, nos civilités empressées.

En attendant de vos nouvelles, nous vous saluons amicalement.

Agréez en attendant, Monsieur, l'assurance de ma parfaite considération.

Veuillez, Messieurs, nous honorer de la continuation de vos ordres, et nous croire vos devoués serviteurs.

Agrêez, Messieurs, nos civilités bien empressées.

Je suis, avec une parfaite estime, votre devoué.

Agréez, Monsieur, nos salutations bien sincères.

Je vous salue, Monsieur, bien amicalement.

Agréez, Monsieur, mes compliments sincères.

Nous vous saluons du cœur.

Agréez, Monsieur, l'expression de nos sentiments les plus distingués.

MONNAIS POIDS ET MESURES.

Monnais.

L'échange moyenne à Paris sur Londres étant fr.25 30 centimes la livre sterling.

		£.	s.	d.
1 Impérial =2 Napoléons . .	équivaut à	1	11	9
1 Napoléon=20 francs . . .	„	0	15	10½
1 Franc=20 sous=100 cents.	„	0	0	9½
1 Pièce de 2 sous=10 „	près de	0	0	1
1 Sou = 5 „	„	0	0	0½

Poids.

1 Kilogramme . équivaut à 2lb. 3oz. avoirdupoids.
1 „ . „ 2lb. 8oz. troy.

Mesure de Longueur.

1 Mêtre . . . . . équivaut à 1 yard 3 inches.

Mesure pour les Liquides.

1 Hectolitre équivaut à 26 gals. 3½ pints old measure.
1 Litre „ 2 pints „
ou
1 Hectolitres . . . équivaut à 22 imperial gallons.
1 Litre . . . . . „ 1¾ „ pint.

Mesure pour les Solides.

1 Hectolitre . . . équivaut à 2 bushels 3 pecks.

THE END.

JOHN DALE AND CO., PRINTERS, BRADFORD.